IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

In re

Chapter 11

Case No. 05-44481 (RDD)

Debtors.

Upointly Administered)

X

Case No. 05-44481 (RDD)

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On September 21, 2007, I caused to be served the document listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via overnight delivery, (ii) upon the parties listed on <u>Exhibit B</u> hereto via electronic notification, and (iii) upon the parties listed on <u>Exhibit C</u> hereto via postage pre-paid U.S. mail:

1) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on <u>Exhibit E</u> hereto via postage pre-paid U.S. mail:

- Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as <u>Exhibit F</u>]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of <u>Exhibit E</u> attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of <u>Exhibit E</u> attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as <u>Exhibit F</u> has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of <u>Exhibit E</u> attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on <u>Exhibit G</u> hereto via postage pre-paid U.S. mail:

- 4) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 5) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit H]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit G attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit G attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit H has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit G attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on <u>Exhibit I</u> hereto via postage pre-paid U.S. mail:

- 6) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 7) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit J]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit I attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit I attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit J has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit I attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit K hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit L]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit K attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 15 of Exhibit K attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit L has been marked so as to demonstrate the manner in which the information listed in columns 3 through 15 of Exhibit K attached hereto was incorporated into each Personalized Notice.

On September 21, 2007, I caused to be served the documents listed below upon the parties listed on <u>Exhibit M</u> hereto via postage pre-paid U.S. mail:

- 10) Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation ("Twenty-First Omnibus Claims Objection") [without exhibits] (Docket No. 9535) [a copy of which is attached hereto as Exhibit D]
- 11) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit N]. Each party's

Personalized Notice was sent to the name and address listed in columns 1 and 2 of <u>Exhibit M</u> attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 18 of <u>Exhibit M</u> attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as <u>Exhibit N</u> has been marked so as to demonstrate the manner in which the information listed in columns 3 through 18 of <u>Exhibit M</u> attached hereto was incorporated into each Personalized Notice.

Dated: October 11, 2007	
	/s/ Evan Gershbein
	Evan Gershbein
State of California	
County of Los Angeles	
· · · · · · · · · · · · · · · · · · ·	before me on this 11th day of October, 2007, by me or proved to me on the basis of satisfactory ed before me.
Signature: /s/ Vanessa R. Quiñone	25
Commission Expires: 3/20/11	

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia- Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
	Donald Bernstein						212-450-4092	212-450-3092	donald.bernstein@dpw.com	Counsel to Debtor's Postpetition
Davis, Polk & Wardwell	Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4213	212-450-3213	brian.resnick@dpw.com	Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
	,	5505 Corporate Drive		,						
Electronic Data Systems Corp.	Michael Nefkens	MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member Counsel to Flextronics
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	СО	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	International
Flextronics International USA.									paul.anderson@flextronics.co	Counsel to Flextronics
Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		<u>m</u>	International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler Bonnie Steingart	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsultin q.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
		1701 Pennsylvania								
Groom Law Group	Lonie A. Hassel	Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	МІ	40006 2502	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and	Frank L. Gorman, Esq.	2290 First National	660 Woodward	Detroit	IVII	40220-3303	313-405-7000	313-403-8000	igornan@nonigman.com	Counsel to General Motors
Cohn LLP	Robert B. Weiss, Esq.	Building	Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	ОН	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
, , , , , , , , , , , , , , , , , , , ,										
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STAT	E ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel		1177 Avenue of the								Counsel Data Systems Corporation; EDS Information
LLP	Thomas Moers Mayer	Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
										Counsel to Official Committee of
Latham & Watkins LLP Law Debenture Trust of New	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com_	Unsecured Creditors
York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New										
York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee Counsel to Recticel North
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	America, Inc.
					-					Counsel to Recticel North
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
Webermott vviii & Emery EE	Worldin 14. Kilambati	ZZ7 WCSt WONIOC Olicct	Oute 5400	Officago	-	00000	312-312-2000	312-304-7700	mknambati@mwc.com	Counsel to Recticel North
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	America, Inc.
										Counsel to Movant Retirees and Proposed Counsel to The Official
McTique Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Committee of Retirees
										Counsel to Movant Retirees and
McTigue Low Firm	J. Brian McTique	5301 Wisconsin Ave. N.W.	Cuito 250	Washington	DC	20015	202-364-6900	202-364-9960	bmctique@mctiquelaw.com	Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 WISCONSIN AVE. N.W.	Suite 350	wasnington	DC	20015	202-364-6900	202-364-9960	Iszlezinger@mesirowfinancial.c	Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	om	UCC Professional
- manda	Gregory A Bray Esq		2.0000.			10011	2.2 000 0000	2.2 002 00.0	gbray@milbank.com	Counsel to Cerberus Capital
Milbank Tweed Hadley &	Thomas R Kreller Esq								tkreller@milbank.com	Management LP and Dolce
McCloy LLP	James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	jtill@milbank.com	Investments LLC
									jmoldovan@morrisoncohen.co	Counsel to Blue Cross and Blue
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	<u>m</u>	Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newvork@sec.gov	Securities and Exchange Commission
3										
Office of New York State	Attorney General Eliot	100 December 2		Name Vante City	NY	10071	242 446 0000	242 446 6075	william.dornbos@oag.state.ny.	New York Attorney General's Office
Office of New York State O'Melveny & Myers LLP	Spitzer Robert Siegel	120 Broadway 400 South Hope Street		New York City Los Angeles	CA	10271 90071	212-416-8000 213-430-6000	212-416-6075 213-430-6407	us rsiegel@omm.com	Special Labor Counsel
O Melverly & Myers LLF	Tom A. Jerman, Rachel	400 Souli Hope Street		Los Arigeles	CA	90071	213-430-0000	213-430-0407	rsiegei@omm.com	Special Labor Couriser
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Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbgc.gov	Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
- Corporation	raipir Er Euridy	120011 00000, 11.111	ound one	Tracimi gion	-	20000 1020	2020201020		ianay.raipneepbgo.gov	Denom Guaranty Gerperation
										Counsel to Freescale
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Timipa Mizer EEI	Gandra A. Niemer	1251 Avenue of the		New York	141	10100	212-041-0303	212-202-3132	david.resnick@us.rothschild.co	ocimiconductor dystems
Rothchild Inc.	David L. Resnick	Americas		New York	NY	10020	212-403-3500	212-403-5454	m_	Financial Advisor
										Counsel to Murata Electronics North America, Inc.; Fujikura
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	America, Inc.
,									dbartner@shearman.com	
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
									kziman@stblaw.com	Counsel to Debtor's Prepetition
Simpson Thatcher & Bartlett	Kenneth S. Ziman, Robert H.								rtrust@stblaw.com	Administrative Agent, JPMorgan
LLP	Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	wrussell@stblaw.com	Chase Bank, N.A.

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
									jbutler@skadden.com	
Skadden, Arps, Slate, Meagher	John Wm. Butler, John K.								ilyonsch@skadden.com	
& Flom LLP	Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher	Kayalyn A. Marafioti,								kmarafio@skadden.com	
& Flom LLP	Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	tmatz@skadden.com	Counsel to the Debtor
										Counsel to Movant Retirees and
Spencer Fane Britt & Browne		1 North Brentwood								Proposed Counsel to The Official
LLP	Daniel D. Doyle	Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Committee of Retirees
Spencer Fane Britt & Browne		1 North Brentwood								Counsel to Movant Retirees and
LLP	Nicholas Franke	Boulevard	Tenth Floor	St. Louis	МО	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Proposed Counsel to The Official Committee of Retirees
LLI		Doulevalu	Tenui i iooi	St. Louis	IVIO	03103	314-003-7733	314-002-4030	cp@stevenslee.com	Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10022	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Togut, Segai & Segai LLP	MaryAnn Brereton, Assistant		Suite 3333	New fork	INT	10119	212-394-3000	212-907-4250	allogut@teamlogut.com	Cornicts Couriser to the Debtors
Tyco Electronics Corporation	General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
Type Electronice Corporation	Conordi Councoi	oo oolambia rioda				. 555	0.000000	212-668-2255		
								does not take		
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	service via fax		Counsel to United States Trustee
										Proposed Conflicts Counsel to the
		4700 O'' O 4 7 H	301 Commerce		T \(\sigma\)	=0400	0.47 0.40 5050	0.47 0.40 5055		Official Committee of Unsecured
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Creditors Counsel to General Motors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Corporation
Well, Gotshal & Manges EEI	riarvey it. iviller	707 That Avenue		IVOW TOTA	141	10100	212-010-0000	212-310-0011	Tiarvey.Timeragwen.com	Counsel to General Motors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Corporation
<u> </u>	, , ,									Counsel to General Motors
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esg.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Corporation
, , , , , , , , , , , , , , , , , , ,										Counsel to General Motors
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Corporation
			1100 North						scimalore@wilmingtontrust.co	Creditor Committee
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	<u>m</u>	Member/Indenture Trustee

EXHIBIT B

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Delphi Corporation
Master Service List

COMPANY Brown Rudnick Berlack Israels	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia- Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
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Davis, Polk & Wardwell	Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4213	212-450-3213	brian.resnick@dpw.com	Administrative Agent
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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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In re. Delphi Corporation, et al. Case No. 05-44481 (RDD)

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EXHIBIT D

Hearing Date And Time: October 25, 2007 at 10:00 a.m. Response Date And Time: October 18, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

: (Jointly Administered)

Debtors. :

DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) DUPLICATE OR AMENDED
CLAIMS, (B) UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS,
AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO MODIFICATION,
AND MODIFIED CLAIMS ASSERTING RECLAMATION

("TWENTY-FIRST OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

- 1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.
- 2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (together with the official committee of unsecured creditors, the "Statutory Committees").
- 3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

- 5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Court. ²
- 6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").
- 7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the

The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

- 8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.
- 9. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM

Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;⁵ second,

In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement but that it expected to enter into new framework agreements with plan investors presently. Subsequently, on July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. (collectively, the "New Plan Investors"). Under the Delphi-Appaloosa EPCA, the New Plan Investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007.

Among the progress made to date, on June 22, 2007, Delphi reached an agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (the "UAW") and GM that (a) modifies, extends, or terminates provisions of the existing collective bargaining agreements among Delphi, the UAW, and its various locals, (b) provides that GM will undertake certain financial obligations to Delphi's UAW-represented employees and retirees to facilitate these modifications, and (c) modifies retiree welfare benefits for certain UAW-represented retirees of the Debtors. This agreement, which was approved by this Court on July 19, 2007, should permit the Debtors to continue to implement their transformation plan and to develop, prosecute, confirm, and consummate a plan of reorganization. On August 6, 2007, similar agreements (cont'd)

concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁸ and devising a workable solution to their current pension situation.⁹

- On September 6, 2007, Delphi announced that it has entered into agreements with GM consisting of a Global Settlement Agreement and a Master Restructuring Agreement, both of which are subject to this Court's approval as part of the plan confirmation process. Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM.
- In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, and obtained court approval for the sale of substantially all of the assets of their brake hose, catalyst, and Saltillo, Mexico brake plant businesses. In addition, as announced publicly, the Debtors anticipate selling additional non-core assets, including, without limitation, their steering, interior, and closures businesses.
- As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.
- To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (cont'd)

⁽cont'd from previous page)

were reached with the International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America and its local unions, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers. Such agreements were approved by this Court on August 16, 2007. On August 16, 2007, Delphi also reached a similar agreement with the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L, which was approved by this Court on August 29, 2007.

E. The Debtors' Plan Of Reorganization

- 12. On September 6, 2007, the Debtors reached another key milestone in their chapter 11 cases by filing their joint plan of reorganization (the "Plan"). The Plan is based upon a series of global settlements and compromises that involve every major constituency in the Debtors' reorganization cases. Indeed, the Debtors, the Debtors' principal U.S. labor unions, GM, the Statutory Committees, and the lead plaintiffs in certain securities actions (on behalf of holders of various claims based on alleged violations of federal securities laws and the Employee Retirement Income Security Act of 1974, as amended) all have contributed to global settlements and compromises that provide for a recovery through a Plan distribution. General unsecured creditors are to receive the principal amount of their claims plus accrued interest at a negotiated Plan value and other classes of creditors and interests are to receive agreed upon distributions. The Plan is supported by the Creditors' Committee on behalf of unsecured creditors, the Equity Committee on behalf of holders of Delphi's common stock, and GM. A hearing is scheduled to be held in early October 2007 to approve the Debtors' solicitation procedures and disclosure statement with respect to the Plan. The Debtors will seek to have a hearing on confirmation of the Plan in November 2007 and emerge from these chapter 11 cases before year's end.
- 13. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally,

⁽cont'd from previous page)

⁽collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 28, 2008, respectively.

the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

- 14. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.
- 15. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.
- 16. In addition, the Debtors published the Bar Date Notice in the New York

 Times (National Edition), the Wall Street Journal (National, European, and Asian Editions),

 USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo

News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader,

Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the

Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis

Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader,

the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile

Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the

Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News,

and the Vindicator, and electronically through posting on the Delphi Legal Information Website,

www.delphidocket.com, on or before April 24, 2006.

- 17. Approximately 16,600 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed ten omnibus procedural Claims objections¹⁰ and ten omnibus substantive Claims objections.¹¹ Pursuant to such omnibus Claims objections, the Court has disallowed and expunged 9,136 Claims. In addition, the hearings with respect to approximately 921 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below) and another 283 Claims are subject to pending objections.
- 18. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims

The Debtors filed procedural objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket No. 5451), December 8, 2006 (Docket No. 6099), January 12, 2007 (Docket No. 6571), February 15, 2007 (Docket No. 6962), March 16, 2007 (Docket No. 7300), April 27, 2007 (Docket No. 7824), May 22, 2007 (Docket No. 7998), June 15, 2007 (Docket No. 8271), and July 13, 2007 (Docket No. 8616).

The Debtors filed substantive objections on October 31, 2006 (Docket No. 5452), December 8, 2006 (Docket No. 6100), January 12, 2007 (Docket No. 6585), February 15, 2007 (Docket No. 6968), March 16, 2007 (Docket No. 7301), April 27, 2007 (Docket No. 7825), May 22, 2007 (Docket No. 7999), June 15, 2007 (Docket No. 8270), July 13, 2007 (Docket No. 8617), and August 24, 2007 (Docket No. 9151).

And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

19. In this Twenty-First Omnibus Claims Objection, the Debtors are objecting to 209 Proofs of Claim.

Relief Requested

20. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 (a) disallowing and expunging those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) the Claim set forth on Exhibit B attached hereto because it was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order, (c) disallowing and expunging those Claims set forth on Exhibit C-1 hereto because they contain insufficient documentation in support of the Claims asserted, (d) disallowing and expunging the Claim set forth on Exhibit C-2 hereto because it contains insufficient documentation in support of the Claim asserted and was untimely filed pursuant to the Bar Date Order, (e) disallowing and expunging those Claims set forth on Exhibit D-1 hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (f) disallowing and expunging those Claims set forth on Exhibit D-2 hereto because they assert liabilities or dollar amounts that

are not reflected on the Debtors' books and records and were untimely filed pursuant to the Bar Date Order, (g) disallowing and expunging those Claims set forth on Exhibit D-3 hereto, which were filed by taxing authorities, because they assert liabilities and dollar amounts that are not reflected on the Debtors' books and records, (h) disallowing and expunging those Claims set forth on Exhibit E-1 hereto because they were untimely filed pursuant to the Bar Date Order, (i) disallowing and expunging those Claims set forth on Exhibit E-2 hereto, which were filed by taxing authorities, because they were untimely filed pursuant to the Bar Date Order, (j) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit F-1 hereto, (k) revising the asserted amount and/or classification with respect to the Claim set forth on Exhibit F-2 hereto, which was filed by a taxing authority, and (1) revising the asserted amount and/or classification with respect to the Claims set forth on Exhibit F-3 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

Objections To Claims

G. Duplicate Or Amended Claims

21. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation

provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

- 22. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.
- 23. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").
- 24. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. ¹² For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements. ¹³ The

The Debtors further object to the following Claims on the basis that they were not timely filed pursuant to the Bar Date Order: proofs of claim numbers 16639, 16643, 16646, and 16648. In addition, the Debtors further object to proof of claim number 16638 on the grounds that it was not timely filed pursuant to the Bar Date Order and also on the grounds that it asserts liabilities that are not owing pursuant to the Debtors' books and records. Proofs of claim numbers 16638, 16639, 16643, 16646, and 16648 were not included as part of the Claims Timeliness Motion (as hereinafter defined).

As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph [64] below.

25. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Untimely Equity Claim

26. During the Debtors' review of the Proofs of Claim, the Debtors determined that a certain Proof of Claim filed against the Debtors in fact represents a proof of interest that was filed by or on behalf of a person holding Delphi common stock (the "Equity Claims"). The Debtors caused the Claims Agent to serve notice of the Bar Date on holders of Delphi common stock to ensure that holders of stock who wished to assert claims against any of the Debtors that

(cont'd from previous page)

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to re-classify these obligations as obligations of another Debtor entity at a later date.

were not based solely upon their ownership of Delphi common stock would be afforded the opportunity to file claims in these chapter 11 cases.

- 27. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.¹⁴
- 28. One of the Equity Claims was received by the Debtors after the Bar Date (the "Untimely Equity Claim"). With respect to that Untimely Claim, the Debtors also object to such Claim on the basis that it was not timely filed pursuant to the Bar Date Order.¹⁵

¹⁴ The Bar Date Order provides, in relevant part:

Proofs of Claim are not required, at this time, to be filed by any Person or Entity asserting a Claim of any of the types set forth below:

^{* * *}

⁽h) Any holder of equity securities of, or other interests in, the Debtors solely with respect to such holder's ownership interest in or possession of such equity securities, or other interest; provided, however, that any such holder which wishes to assert a Claim against any of the Debtors that is not based solely upon its ownership of the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date in respect of such Claim.

Bar Date Order ¶5 (emphasis added).

¹⁵ The Bar Date Order provides in part:

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, non-contingent, and unliquidated or (ii) is of a different nature or in a different classification than as set form in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

- 29. Set forth on Exhibit B is the Untimely Equity Claim that the Debtors have identified as representing solely a proof of interest and which was not timely filed pursuant to the Bar Date Order. The Debtors therefore seek to have this claim reclassified from a Claim to an interest and be disallowed and expunged as untimely. To the extent that the individual that filed the Untimely Equity Claim listed on Exhibit B holds a valid equity interest in Delphi as of the applicable record date, the requested reclassification of the Proof of Claim and disallowance of the Claim will not impair any entitlements that the Claimant may ultimately have under a plan of reorganization with respect to such holders' equity interest.
- 30. Accordingly, the Debtors (a) object to the Untimely Equity Claim and (b) seek entry of an order disallowing and expunging the Untimely Equity Claim in its entirety.

I. Insufficiently Documented Claims

- 31. During their Claims review, the Debtors discovered that certain Proofs of Claim do not include sufficient documentation to support the claim asserted (the "Insufficiently Documented Claims"). This deficiency in documentation has made it impossible for the Debtors meaningfully to review the asserted Claims. Although the Debtors contacted each Claimant which filed an Insufficiently Documented Claim (other than those Claimants which filed a blank proof of claim form, which made it impossible to identify a means of contacting such Claimants), the Debtors received no additional documentation from such Claimants.¹⁷
- 32. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is

The Untimely Equity Claim listed on Exhibit B hereto was not included as part of the Motion For Order Under Fed. R. Bankr. P. 3003(c)(3) And 9006(b)(1) Deeming Certain Proofs Of Claim Timely Filed, dated September 29, 2006 (Docket No. 5238) (the "Claims Timeliness Motion").

Claimants which responded to the Debtors' communications and provided additional information are not included as part of this objection.

MorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). As a result of the failure of the Claimants identified on Exhibits C-1 and C-2 to provide sufficient documentation to permit an understanding of the basis for their Claims, those Claims do not make out a prima facie case against the Debtors.

33. The Insufficiently Documented Claims either (a) fail to assert a Claim, (b) fail to assert a monetary amount for the Claim, (c) state that there is no outstanding Claim against the Debtors, and/or (d) contain no documentation in support of the Claim or provide no evidence of the Debtors' liability for the Claim. In addition, the Insufficiently Documented Claim listed on Exhibit C-2 was received by the Debtors after the Bar Date (the "Untimely Insufficiently Documented Claim"). With respect to the Untimely Insufficiently Documented Claim, the

Debtors also object to that Claim on the basis that it was not timely filed pursuant to the Bar Date Order. 18

Claims which the Debtors have identified as Claims that do not contain sufficient documentation to permit an understanding of the basis for the Claim. ¹⁹ Identified on Exhibit C-2 is the Untimely Insufficiently Documented Claim, which the Debtors have concluded does not contain sufficient documentation to permit an understanding of the basis for the Claim and, in addition, was not timely filed pursuant to the Bar Date Order. ²⁰ Accordingly, the Debtors (a) object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim and (b) seek entry of an order disallowing and expunging the Insufficiently Documented Claims and Untimely Insufficiently Documented Claim in their entirety. In the event that this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to the Insufficiently Documented Claims and the Untimely Insufficiently Documented Claim at a later date on any basis whatsoever.

Any Person or Entity which is required to file a Proof of Claim in these chapter 11 cases but that fails to do so in a timely manner on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from (a) asserting any Claim against the Debtors that such Person or Entity has that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification than as set forth in the Schedules (any such Claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim, and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order ¶ 11.

¹⁸ The Bar Date Order provides, in relevant part:

Certain of the Claims on Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 may be listed in the amount of \$0.00. This reflects the fact that the Claim amounts asserted by the Claimants in those instances is unliquidated.

The Untimely Insufficiently Documented Claim listed on <u>Exhibit C-2</u> was not included as part of the Claims Timeliness Motion.

J. Claims Not Reflected On The Debtors' Books And Records

- that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). In addition, the Debtors have determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims"). The Debtors have also determined that certain Proofs of Claim filed by taxing authorities assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records and, in addition, were not timely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims"). The Debtors believe that the parties asserting the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims are not creditors of the Debtors.
- Claim include, but are not limited to, the following: (a) the Debtors' books and records do not reflect the existence of the asserted Claim or of the Claimant asserting such Claim, (b) the Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.
- 37. A claimant's proof of claim is entitled to the presumption of <u>prima facie</u> validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency." WorldCom, 2005 WL 3832065, at

*4 (quoting <u>Allegheny</u>, 954 F.2d at 174). Once such an allegation is refuted, "'the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." <u>Id</u>.

- 38. Attached hereto as Exhibit D-1 is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Identified on Exhibit D-2 hereto is a list of the Untimely Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. Attached hereto as Exhibit D-3 is a list of the Untimely Books And Records Tax Claims that the Debtors have also identified as Claims for which the Debtors are not liable. The Debtors object to the Untimely Books And Records Claims and Untimely Books And Records Tax Claims not only because the Debtors have no liability in respect thereof, but also because the Claims were not timely filed pursuant to the Bar Date Order. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims at a later date on any basis whatsoever.
- 39. Accordingly, the Debtors (a) object to the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims, the Untimely Books And Records Claims, and the Untimely Books And Records Tax Claims in their entirety.

The Untimely Books And Records Claims listed on <u>Exhibit D-2</u> hereto were not included as part of the Claims Timeliness Motion.

The Untimely Books And Records Tax Claims listed on Exhibit D-3 hereto were not included as part of the Claims Timeliness Motion.

See Bar Date Order cited supra note 14.

K. Untimely Claims

that certain Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claims"). In addition, the Debtors have also determined that certain Proofs of Claim filed by taxing authorities were received by the Debtors after the Bar Date Order (the "Untimely Tax Claims"). The Debtors object to the Untimely Claims on the basis that they were not timely filed pursuant to the Bar Date Order. With respect to the Untimely Tax Claims, the Debtors also object to those Claims on the basis that they were not timely filed pursuant to the Bar Date Order. The Untimely Claims are identified on Exhibit E-1 hereto. The Untimely Tax Claims are identified on Exhibit E-2 hereto. Accordingly, the Debtors (a) object to the Untimely Claims and the Untimely Tax Claims and the Untimely Tax Claims and the Untimely Tax Claims.

L. Claims Subject To Modification

- 41. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").
- 42. Although in this Twenty-First Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed

The Untimely Claims listed on Exhibit E-1 and the Untimely Tax Claims listed on Exhibit E-2 hereto were not included as part of the Claims Timeliness Motion.

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the dollar amount set forth on Exhibit F-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit F-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit F-1 hereto by a change in the applicable case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

- 43. As stated above, a Claimant's Proof of Claim is entitled to the presumption of <u>prima facie</u> validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency." <u>WorldCom</u>, 2005 WL 3832065, at *4 (quoting <u>Allegheny</u>, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claim Subject To Modification are actually owed by any of the Debtors.
- 44. Set forth on Exhibit F-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated

claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit F-1 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed," and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

- Debtor for each Claim Subject To Modification listed on Exhibit F-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit F-1. Thus, no Claimant listed on Exhibit F-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit F-1 refers to the Debtor entities by case number and Exhibit G displays the formal name of 22 Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-1.
- 46. The inclusion of the Claims Subject To Modification on Exhibit F-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

²⁵ The Asserted Claim Amount on Exhibits F-1, F-2, and F-3 reflects only asserted liquidated claims.

47. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit F-1.

M. Tax Claim Subject To Modification

- 48. In addition, the Debtors have also determined that a certain Proof of Claim filed by a taxing authority (a) is overstated and/or (b) incorrectly asserts secured or priority status (the "Tax Claim Subject To Modification").
- 49. Identified on Exhibit F-2 hereto is the Tax Claim Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount. For the Tax Claim Subject To Modification, Exhibit F-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification which the Tax Claim Subject To Modification should be asserted in a column titled "Claim As Modified."
- Subject To Modification listed on Exhibit F-2 and request that such Claim be revised to reflect the amount and classification listed in the "Tax Claim As Modified" column of Exhibit F-2.

 Thus, the Claimant listed on Exhibit F-2 would not be entitled to (a) recover for the Tax Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-2, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit F-2, subject to the Debtors' right to further object to the Tax Claim Subject To Modification.

51. Accordingly, the Debtors (a) object to the asserted amount and/or the classification for the Tax Claim Subject To Modification and (b) seek an order modifying the Tax Claim Subject To Modification to reflect the Modified Total and/or classification, as set forth on Exhibit F-2.

N. Modified Claims Asserting Reclamation

- "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.
- Set forth on Exhibit F-3 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit F-3 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

- Debtor for each Modified Claim Asserting Reclamation listed on Exhibit F-3 and request that each such Claim be revised to reflect the amount, classification, and identity of the Debtor listed in the "Claim As Modified" column of Exhibit F-3. Thus, no Claimant listed on Exhibit F-3 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit F-3, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit F-3 refers to the Debtor entities by case number and Exhibit G displays the formal name of 22 Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F-3.
- 55. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit G.

Separate Contested Matters

56. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-First Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-First Omnibus Claims

Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-First Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

57. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-First Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-First Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

58. Responses to the Twenty-First Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

O. Filing And Service Of Responses

59. To contest an objection, responses (each, a "Response"), if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's

case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m.** (prevailing Eastern time) on October 18, 2007.

P. Contents Of Responses

- 60. Every Response to this Twenty-First Omnibus Claims Objection must contain at a minimum the following:
 - (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; <u>provided</u>, <u>however</u>, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; <u>provided further</u>, <u>however</u>, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

Q. <u>Timely Response Required</u>

- 61. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-First Omnibus Claims Objection.
- 62. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-First Omnibus Claims Objection and who is served with the Twenty-First Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-First Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

63. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

64. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-First Omnibus Claims Objection Order

65. Service of any order with regard to this Twenty-First Omnibus Claims
Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

66. Questions about this Twenty-First Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100,

Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Questions regarding the amount of a Claim or the filing of a Claim should be directed to the

Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the

Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

- 67. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 26, 2006 (Docket No. 5418), and the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.
- 68. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-First Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, C-1, C-2, D-1,

<u>D-2</u>, <u>D-3</u>, <u>E-1</u>, and <u>E-2</u>, is attached hereto as <u>Exhibit H</u>. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on <u>Exhibits F-1</u>, <u>F-2</u>, and <u>F-3</u> is attached hereto as <u>Exhibit I</u>. Claimants will receive a copy of this Twenty-First Omnibus Claims Objection without <u>Exhibits A</u> through <u>I</u> hereto. Claimants will nonetheless be able to review <u>Exhibits A</u> through <u>I</u> hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

69. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York September 21, 2007

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al., Debtors and Debtors-in-Possession

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Case No. 05-44481 (RDD)

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 16643 Date Filed: 08/21/2007 Creditor's Name and Address: ALUMAX MILL PRODUCTS INC ALCOA INC 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$759,966.06 \$759,966.06	Claim Number: 12006 Date Filed: 07/28/2006 Creditor's Name and Address: ALUMAX MILL PRODUCTS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631 SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$713,498.23 \$713,498.23
Claim Number: 16639 Date Filed: 08/10/2007 Creditor's Name and Address: BOOTH INCORPORATED 671 E KITTLE RD MIO, MI 48647-876	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$45,786.00 \$45,786.00	Claim Number: 145 Date Filed: 10/28/2005 Creditor's Name and Address: BOOTH INC PO BOX 487 MIO, MI 48647	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI CORPORATION (05-44481) \$48,243.00 \$48,243.00
Claim Number: 12143 Date Filed: 07/28/2006 Creditor's Name and Address: HYDRO ALUMINUM PRECISION TUBING NORTH AMERICA LLC SUCCESSOR IN INTEREST TO HYDRO ALUMINUM ROCKLEDGE INC 100 GUS HIPP BLVD ROCKLEDGE, FL 32955	Debtor: Secured: Priority Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$16,662.24 \$16,662.24	Claim Number: 12142 Date Filed: 07/28/2006 Creditor's Name and Address: ORE HILL HUB FUND LTD 650 FIFTH AVE 9TH FL NEW YORK, NY 10019	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$570,535.00 \$570,535.00
Claim Number: 16659 Date Filed: 10/10/2005 Creditor's Name and Address: KEN MAC METALS 17901 ENGLEWOOD DR CLEVELAND, OH 44130	Debtor: Secured: Priority Administrative: Unsecured: Total:	\$55,022.63 \$55,022.63	Claim Number: 16701 Date Filed: 09/06/2007 Creditor's Name and Address: KEN MAC METALS A DIVISION OF THYSSENKRUPP METALS NA LEWIS & KAPPES PC ONE AMERICAN SQUARE STE 2500 INDIANAPOLIS, IN 46282	Debtor: Secured: Priority: Administrative: Unsecured: Total:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$562,944.68

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Case No. 05-44481 (RDD)

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 16648 Date Filed: 08/31/2007 Creditor's Name and Address: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: Secured: Priority Administrative: Unsecured:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$7,938,701.29 \$29,749.59	Claim Number: 9824 Date Filed: 07/11/2006 Creditor's Name and Address: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	Debtor: Secured: Priority: Administrative: Unsecured:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) \$20,082,602.46 \$29,749.59
	Total:	\$7,968,450.88		Total:	\$20,112,352.05
Claim Number: 16646 Date Filed: 08/27/2007	Debtor:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 9824 Date Filed: 07/11/2006	Debtor:	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Creditor's Name and Address: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	Secured: Priority Administrative:	\$7,775,078.32	Creditor's Name and Address: NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	Secured: Priority: Administrative:	\$20,082,602.46
PO BOX 5300 ALBANY, NY 12205-0300	Unsecured:		PO BOX 5300 ALBANY, NY 12205-0300	Unsecured:	\$29,749.59
	Total:	\$7,775,078.32		Total:	\$20,112,352.05
Claim Number: 16638 Date Filed: 08/07/2007	Debtor:	DELPHI CORPORATION (05-44481)	Claim Number: 15135 Date Filed: 07/31/2006	Debtor:	DELPHI CORPORATION (05-44481)
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR	Priority Administrative:		SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR	Priority: Administrative:	
HRLY EMPLOYEES IN THE US DEPARTMENT OF LABOR OFFICE OF	Unsecured:	\$3,232,133.00	HOURLY RATE EMPLOYEES IN THE UNITED STATES	Unsecured:	UNL
SOLICITOR 230 S DEARBOR ST 8TH FL CHICAGO, IL 60604	Total:	\$3,232,133.00	US DEPT OF LABOR OFFICE OF THE SOLICITOR 230 S DEARBORN ST 8TH FLOOR CHICAGO, IL 60604	Total:	UNL

Total Claims to be Expunged:

Total Asserted Amount to be Expunged: \$19,853,099.13 05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document In re Delphi Corporation, et al. Pg 72 of 217 Twenty-First Omnibus Claims Objection Case No. 05-44481 (RDD)

EXHIBIT B - UNTIMELY EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
MARIAN WELCSH 6990 LOCKWOOD BLVD YOUNGSTOWN, OH 44512-4013	16708	Secured: Priority: Administrative: Unsecured: Total:	\$20,000.00	09/17/2007	DELPHI CORPORATION (05-44481)

Total: 1 \$20,000.00

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EXHIBIT C-1 - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CYNTHIA L DARBY 3577 COMPTON PKWY SAINT CHARLES, MO 63301-4078	15894		08/09/2006	DELPHI CORPORATION (05-44481)
ROCKWELL AUTOMATION 1201 S SECOND ST MILWAUKEE, WI 53204	2474	Secured: Priority: Administrative: Unsecured: \$22,59 Total: \$22,59		DELPHI CORPORATION (05-44481)
ROGER D NEWELL 5952 PHELPS CT OTTER LAKE, MI 48464-0029	15878		08/09/2006	DELPHI CORPORATION (05-44481)
SBC ADVANCED SOLUTIONS INC PO BOX 981268 WEST SACRAMENTO, CA 95798	912	Secured: Priority: Administrative: Unsecured: \$3,84 Total: \$3,84		DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	2103	Secured: Priority: Administrative: Unsecured: Total: \$691,04		DELPHI CORPORATION (05-44481)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	1578	Secured: Priority: Administrative: Unsecured: \$373,500 Total: \$373,500		DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
SBC LONG DISTANCE INC PO BOX 981268 WEST SACRAMENTO, CA 95798	1579	Secured: Priority: Administrative: Unsecured: \$1,000	— I	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
VERONICA CHEMERS AND NICK CHEMERS JT TEN 1312 S CRESCENT PARK RIDGE, IL 60068-5362	15862		08/09/2006	DELPHI CORPORATION (05-44481)

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Case No. 05-44481 (RDD)

EXHIBIT C-1 - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND	CLAIM	ASSERTED	DATE	DOCKETED
ADDRESS	NUMBER	CLAIM AMOUNT	FILED	DEBTOR

Total: 8 \$1,091,989.66

*UNL stands for unliquidated

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EXHIBIT C-2 - UNTIMELY INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM	ASSERTED	DATE	DOCKETED
	NUMBER	CLAIM AMOUNT	FILED	DEBTOR
LEWIS HELEN PO BOX 418 FORT DEFIANCE, AZ 86504	16365	Secured: Priority: Administrative: Unsecured: Unsecured: UNL UNL	10/12/2006	DELPHI CORPORATION (05-44481)

Total: 1 UNL

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EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AKEBONO CORPORATION DICKINSON WRIGHT PLLC 301 E LIBERTY STE 500 ANN ARBOR, MI 48104-2266	2433	Secured: Priority: Administrative: Unsecured: \$231,027. Total: \$231,027.	_	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ASM CAPITAL AS ASSIGNEE FOR CARRIER TERMINAL SERVICES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	2316	Secured: Priority: Administrative: Unsecured: \$8,125. Total: \$8,125.	— I	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ATUL PASRICHA 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14020	Secured: Priority: UN Administrative: Unsecured: UN Total: UN	<u>L</u>	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BELCO TOOL & MFG INC 225 TERRACE ST EXT MEADVILLE, PA 16335	6145	Secured:	00	DELPHI CORPORATION (05-44481)
DAEWOO INTERNATIONAL AMERICA CORP 85 CHALLENGER RD RIDGEFIELD PARK, NJ 07660	16668	Secured: Priority: \$24,135. Administrative: Unsecured: Total: \$24,135.	_	DELPHI CORPORATION (05-44481)
FLOYD MANUFACTURING CO INC COHN BIRNBAUM & SHEA PC 100 PEARL ST 12TH FL HARTFORD, CT 06103	16679	Secured: Priority: \$13,456. Administrative: Unsecured: Total: \$13,456.	_	DELPHI CORPORATION (05-44481)
HYDRA LOCK CORP 25000 JOY BLVD MOUNT CLEMENS, MI 48043	3890	Secured: Priority: Administrative: Unsecured: \$4,420.	– I	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LAURA J MARION JAFFEE RAITT HEUER & WIESS PC 27777 FRANKLIN RD STE 2500 SOUTHFIELD, MI 48034	12219	Secured: Priority: Administrative: Unsecured: Unsecured: UN	— I	DELPHI CORPORATION (05-44481)

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EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSER CLAIM A		DATE FILED	DOCKETED DEBTOR
MACOMB COUNTY FRIEND OF COURT ACCT OF ANTHONY ARAGONA CASE D9227828 40 N MAIN 6TH FL CTY CT BLDG MT CLEMENS, MI 38074-5246	8383	Secured: Priority: Administrative: Unsecured: Total:	\$1,522.11 \$1,522.11	06/22/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FRIEND OF COURT ACCT OF DAVID C COLLINS CASE 93 1253 DM 40 N MAIN ST MT CLEMENS, MI 38172-2812	8382	Secured: Priority: Administrative: Unsecured: Total:	\$24,900.47 \$24,900.47	06/22/2006	DELPHI CORPORATION (05-44481)
METALDYNE CORPORATION AND METALDYNE COMPANY LLC 47603 HALYARD PLYMOUTH, MI 48170	11935	Secured: Priority: Administrative: Unsecured: Total:	\$166,572.04 \$166,572.04	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NOBLE USA INC 5450 MEADOWBROOK INDUSTRIAL CT ROLLING MEADOWS, IL 60008	16689	Secured: Priority: Administrative: Unsecured: Total:	\$25,804.80 \$25,804.80	10/17/2005	DELPHI CORPORATION (05-44481)
PAMELA GELLER 1715 CARRINGTON WY BLOOMFIELD, MI 48302	12147	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/28/2006	DELPHI CORPORATION (05-44481)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14021	Secured: Priority: Administrative: Unsecured: Total:	\$10,000.00 <u>UNL</u> \$10,000.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14022	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/31/2006	DELPHI MEDICAL SYSTEMS CORPORATION (05-44529)

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EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14024	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/31/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14023	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/31/2006	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION (05-44511)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14019	Administrative: Unsecured:	10,000.00 <u>UNL</u> 10,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14025	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)
PASRICHA ATUL 2394 HERONWOOD DR BLOOMFIELD HILLS, MI 48302	14026	Secured: Priority: Administrative: Unsecured: Total:	UNL UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
SABO USA DEAN & FULKERSON PC 801 W BIG BEAVER 5TH FL TROY, MI 48084-4767	16651	Administrative: Unsecured:	\$6,524.28 \$6,524.28	10/21/2005	DELPHI CORPORATION (05-44481)
SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	1583	Secured: Priority: Administrative: Unsecured: Total:	\$21.91 \$21.91	01/17/2006	DELPHI INTERNATIONAL HOLDINGS CORP (05-44591)
SBC YELLOW PAGES 100 E BIG BEAVER TROY, MI 48083	563	Secured: Priority: Administrative: Unsecured: Total:	\$103.31 \$103.31	11/14/2005	DELPHI CORPORATION (05-44481)

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EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSEF CLAIM A		DATE FILED	DOCKETED DEBTOR
SHOICHIRO IRIMAJIRI SHOICHIRO IRIMAJIRI INC 7F SHIODOME SUPERIOR BLDG 1 7 10 SHINBASHI MINATO KU TOKYO, 105 0004 JAPAN	11109	Secured: Priority: Administrative: Unsecured: Total:	UNL \$746,250.00 \$746,250.00	07/26/2006	DELPHI CORPORATION (05-44481)
TAIHO CORPORATION OF AMERICA MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16677	Secured: Priority: Administrative: Unsecured: Total:	\$67,767.00 \$67,767.00	10/13/2005	DELPHI CORPORATION (05-44481)
THE AMERICAN TEAM INC DIRECTOR OF FINANCE 42050 EXECUTIVE DR HARRISON TOWNSHIP, MI 48045-1311	16671	Secured: Priority: Administrative: Unsecured: Total:	\$1,575.97 \$1,575.97	10/12/2005	DELPHI CORPORATION (05-44481)
THE OAKWOOD GROUP 1100 OAKWOOD BLVD DEARBORN, MI 48124	6066	Secured: Priority: Administrative: Unsecured: Total:	\$11,695.30 \$11,695.30	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)

Total: 27 \$1,396,841.06

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EXHIBIT D-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ARNOPALLET CORPORATION HOPPER BLACKWELL P C 111 MONUMENT CIR STE 452 INDIANAPOLIS, IN 46204	16635	Secured: Priority: Administrative: Unsecured: \$26,900 Total: \$26,900	 I	DELPHI CORPORATION (05-44481)
NEW YORK STATE DEPARTMENT OF HEALTH NYS OFFICE OF THE ATTORNEY GENERAL 120 BROADWAY NEW YORK, NY 10271	16634	Secured: Priority: Administrative: Unsecured: \$7' Total: \$7'	07/30/2007 68 68	DELPHI CORPORATION (05-44481)

Total: 2 \$26,977.68

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EXHIBIT D-3 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300	16647	Secured: Priority: Administrative: Unsecured: Total:	Priority: Administrative: \$1,440.81 Unsecured:		DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16649	Secured: Priority: Administrative: Unsecured: Total:	\$36,000.00 \$36,000.00	08/04/2007	DELPHI CORPORATION (05-44481)

Total: 2 \$37,440.81

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EXHIBIT E-1 - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AT&T GLOBAL SERIVCES FKA SBC GLOBAL AT&T INC 1 AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	16636	Secured: Priority: Administrative: Unsecured: Total: \$751,745	— I	DELPHI CORPORATION (05-44481)
AT&T GLOBAL SERVICES FKA SBC GLOBAL AT&T INC 1 AT&T WAY RM 3A218 BEDMINSTER, NJ 07921	16637	Secured: Priority: Administrative: Unsecured: \$647,310 Total: \$647,310	— I	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
C&S LOGOS PATENT AND LAW OFFICE KPO BOX 103 SEOUL, 110 601 KOREA, REPUBLIC OF	16641	Secured: Priority: Administrative: Unsecured: \$28,500 Total: \$28,500	_ l	DELPHI TECHNOLOGIES, INC (05-44554)
MARSILLI & CO S P A MILES & STOCKBRIDGE PC 10 LIGHT ST BALTIMORE, MD 21202	16642	Secured: Priority: Administrative: Unsecured: \$37,585 Total: \$37,585	— I	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ULTRASEAL 4403 CONCOURSE DR STE C ANN ARBOR, MI 48108	16706	Secured: Priority: Administrative: Unsecured: \$19,525 Total: \$19,525	— I	DELPHI CORPORATION (05-44481)
WOLPERT KENNETH D DBA GRAHAM SALES & ENGINEERING 2699 WHITE RD STE NO 255 IRVINE, CA 92614	16632	Secured: Priority: Administrative: Unsecured: \$7,810 Total: \$7,810		DELPHI CORPORATION (05-44481)

Total: 6 \$1,492,476.97

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EXHIBIT E-2 - UNTIMELY TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT		DATE FILED	DOCKETED DEBTOR
GUILFORD COUNTY TAX DEPARTMENT PO BOX 3328 GREENSBORO, NC 27402	16621	Secured: Priority: Administrative: Unsecured: Total:	\$117.84 \$117.84	07/03/2007	DELPHI CORPORATION (05-44481)
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	16633	Secured: Priority: Administrative: Unsecured: Total:	\$12,954,363.21 \$12,954,363.21	07/30/2007	DELPHI CORPORATION (05-44481)
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	16650	Secured: Priority: Administrative: Unsecured: Total:	\$133,911.40 \$133,911.40	09/04/2007	DELPHI CORPORATION (05-44481)

Total: 3 \$13,088,392.45

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED CLAIM AS MOD				CLAIM AS MODIFIED			
Claim: 8286 Date Filed: 06/20/2006 Docketed Total: \$191,365.69 Filing Creditor Name and Address: ACTCO TOOL AND MANUFACTURING COMPANY THE QUINN LAW FIRM	Claim Holder Name and A ACTCO TOOL AND MANUFACTURING CO THE QUINN LAW FIRM 2222 W GRANDVIEW BI ERIE, PA 16506	MPANY	Docketed Total:	\$191,365.69			Modified Total:	\$31,220.0
2222 W GRANDVIEW BLVD ERIE, PA 16506	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$191,365.69 \$191,365.69	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$31,220.0
Claim: 12200	Claim Holder Name and A	Address		\$191,303.09				\$31,220.0
Date Filed: 07/28/2006 Docketed Total: \$567.30 Filing Creditor Name and Address: AFL AUTOMOTIVE LP TEXAS LIMITED PARTNERSHIP AFL AUTOMOTIVE 12746 CIMARRON PATH STE 116	AFL AUTOMOTIVE LP 1 LIMITED PARTNERSHII AFL AUTOMOTIVE 12746 CIMARRON PATF SAN ANTONIO, TX 7824	I STE 116	Docketed Total:	\$567.30			Modified Total:	\$397.1
SAN ANTONIO, TX 78249	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$567.30	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$397.1
				\$567.30				\$397.1
Claim: 9382 Date Filed: 07/12/2006 Docketed Total: \$32,249.38 Filing Creditor Name and Address: AIM	Claim Holder Name and A AIM 9100 HENRI BOURASSA MONTREAL QUEBEC, F	E	Docketed Total:	\$32,249.38			Modified Total:	\$31,673.8
9100 HENRI BOURASSA E MONTREAL QUEBEC, H1E 2S4 CANADA	CANADA <u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$32,249.38	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$31,673.8
				\$32,249.38				\$31,673.81

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	ED			CLAIM AS MC	DDIFIED		
Claim: 9383 Date Filed: 07/12/2006 Docketed Total: \$450.00 Filing Creditor Name and Address: AIM PRODUCTS 9100 HENRI BOURASSA E	Claim Holder Name and Add AIM PRODUCTS 9100 HENRI BOURASSA E MONTREAL QUEBEC, H1E CANADA		Docketed Total:	\$450.00			Modified Total:	\$450.0
MONTREAL QUEBEC, H1E 2S4 CANADA	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$450.00 \$450.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$450.0
Claim: 9384 Date Filed: 07/12/2006 Docketed Total: \$1,353.10 Filing Creditor Name and Address: AIM PRODUCTS 9100 HENRI BOURASSA E	Claim Holder Name and Add AIM PRODUCTS 9100 HENRI BOURASSA E MONTREAL QUEBEC, H1E CANADA		Docketed Total:	\$1,353.10			Modified Total:	\$1,353.10
MONTREAL QUEBEC, HIE 2S4 CANADA	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,353.10 \$1,353.10	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,353.10 \$1,353.1 0
Claim: 2738 Date Filed: 04/24/2006 Docketed Total: \$4,750.20 Filing Creditor Name and Address: AR-BEE TRANSPARENT PROD SIERRA LIQUIDITY FUND	Claim Holder Name and Add AR-BEE TRANSPARENT PR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614		Docketed Total:	\$4,750.20			Modified Total:	\$4,750.20
2699 WHITE RD STE 255 IRVINE, CA 92614	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$4,750.20 \$4,750.20	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$4,750.20 \$4,750.20

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 2317 Date Filed: 03/16/2006 Docketed Total: \$88,316.34 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	Claim Holder Name and A ASM CAPITAL AS ASSIG SPEED MOTOR EXPRESS INC 7600 JERICHO TPKE STE WOODBURY, NY 11797	NEE FOR OF WNY	Docketed Total:	\$88,316.34			Modified Total:	\$35,399.20
7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$88,316.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$35,399.20
				\$88,316.34				\$35,399.20
Claim: 7506 Date Filed: 06/05/2006 Docketed Total: \$4,424,985.53 Filing Creditor Name and Address: AT&T CORP 1355 W UNIVERSITY DR	Claim Holder Name and A AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021	ddress	Docketed Total:	\$4,424,985.53			Modified Total:	\$4,047,181.85
MESA, AZ 85021	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$4,424,985.53	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$4,047,181.85
				\$4,424,985.53				\$4,047,181.85
Claim: 1772 Date Filed: 02/03/2006 Docketed Total: \$610,197.60 Filing Creditor Name and Address: CITATION FOUNDRY CORP JPMORGAN CHASE BANK NA AS	Claim Holder Name and A JPMORGAN CHASE BAN 270 PARK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$610,197.60			Modified Total:	\$598,042.84
ASSIGNEE OF CITATION FOUNDRY CORP 270 PARK AVE 17TH FL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$341,532.88	<u>Unsecured</u> \$268,664.72	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$0.00	<u>Unsecured</u> \$598,042.84
NEW YORK, NY 10017			\$341,532.88	\$268,664.72			\$0.00	\$598,042.84

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	TED			CLAIM AS MO	DIFIED		
Claim: 4157 Date Filed: 05/01/2006 Docketed Total: \$38,757.32 Filing Creditor Name and Address: CITY OF SAGINAW 1315 S WASHINGTON RM 105	Claim Holder Name and Ad CITY OF SAGINAW 1315 S WASHINGTON RM SAGINAW, MI 48601		Docketed Total:	\$38,757.32			Modified Total:	\$34,193.2
SAGINAW, MI 48601	<u>Case Number*</u> 05-44481	<u>Secured</u> \$38,757.32	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$34,193.25
		\$38,757.32						\$34,193.25
Claim: 404 Date Filed: 11/07/2005 Docketed Total: \$78,488.06 Filing Creditor Name and Address: CITY OF WARREN OHIO WATER DEPARTMENT	Claim Holder Name and Ad LIQUIDITY SOLUTIONS II ONE UNIVERSITY PLZ ST HACKENSACK, NJ 07601	NC	Docketed Total:	\$78,488.06			Modified Total:	\$71,947.33
391 MAHONING AVE NW WARREN, OH 44483	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$78,488.06	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$71,947.33
				\$78,488.06				\$71,947.33
Claim: 568 Date Filed: 11/14/2005 Docketed Total: \$3,777.38 Filing Creditor Name and Address: COMED	Claim Holder Name and Ad COMED 2100 SWIFT DR OAKBROOK, IL 60523	dress	Docketed Total:	\$3,777.38			Modified Total:	\$3,688.48
2100 SWIFT DR OAKBROOK, IL 60523	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,777.38	<u>Case Number*</u> 05-44640	Secured	Priority	<u>Unsecured</u> \$3,688.48
				\$3,777.38				\$3,688.48

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DIFIED		
Claim: 12685 Date Filed: 07/28/2006 Docketed Total: \$91,628.77 Filing Creditor Name and Address:	Claim Holder Name and A CONTRARIAN FUNDS I ASSIGNEE OF INTEL AN ATTN ALPA JIMENEZ	LC AS	Docketed Total:	\$91,628.77			Modified Total:	\$75,781.77
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	411 WEST PUTNAM AVI GREENWICH, CT 06830 <u>Case Number*</u> 05-44640	ENUE STE 225 <u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$91,628.77 \$91,628.7 7	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$75,781.77 \$75,781.77
Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name and Address: COOPER STANDARD AUTOMOTIVE FKA ITT	Claim Holder Name and A DEUTSCHE BANK SECU 60 WALL ST 3RD FL NEW YORK, NY 10005		Docketed Total:	\$2,624,997.09			Modified Total:	\$2,093,118.87
AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,624,997.09	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,093,118.87
39550 ORCHARD HILL PL NOVI, MI 48376				\$2,624,997.09				\$2,093,118.87
Claim: 2337 Date Filed: 03/20/2006 Docketed Total: \$87,229.82 Filing Creditor Name and Address: D A STUART COMPANY 4580 WEAVER PKWY	Claim Holder Name and A FAIR HARBOR CAPITAI 875 AVE OF THE AMERI NEW YORK, NY 10001	LLC	Docketed Total:	\$87,229.82			Modified Total:	\$41,210.00
WARRENVILLE, IL 60555	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$87,229.82	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$41,210.00
				\$87,229.82				\$41,210.00

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	TED			CLAIM AS MO	DIFIED		
Claim: 15663 Date Filed: 07/31/2006 Docketed Total: \$154,367.70 Filing Creditor Name and Address: DUN & BRADSTREET	Claim Holder Name and Ad DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094	dress	Docketed Total:	\$154,367.70			Modified Total:	\$140,468.95
PO BOX 5126 TIMONIUM, MD 21094	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$154,367.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$140,468.92
				\$154,367.70				\$140,468.97
Claim: 15665 Date Filed: 07/31/2006 Docketed Total: \$284.68 Filing Creditor Name and Address: DUN & BRADSTREET PO BOX 5126	Claim Holder Name and Ad DUN & BRADSTREET PO BOX 5126 TIMONIUM, MD 21094	dress	Docketed Total:	\$284.68			Modified Total:	\$284.68
TIMONIUM, MD 21094	<u>Case Number*</u> 05-44596	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$284.68	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$284.68
				\$284.68				\$284.68
Claim: 10889 Date Filed: 07/25/2006 Docketed Total: \$58,051.22 Filing Creditor Name and Address: E&R INDUSTRIAL SALES INC 40800 ENTERPRISE DR	Claim Holder Name and Ad E&R INDUSTRIAL SALES 40800 ENTERPRISE DR STERLING HEIGHTS, MI 4	INC	Docketed Total:	\$58,051.22			Modified Total:	\$58,051.22
STERLING HEIGHTS, MI 48314	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$58,051.22	<u>Case Number*</u> 05-44481 05-44640	<u>Secured</u>	Priority \$0.00	<u>Unsecured</u> \$58,051.22
				\$58,051.22	03-110-10		\$0.00	\$58,051.22

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	ED			CLAIM AS MC	DIFIED		
Claim: 9925 Date Filed: 07/19/2006 Docketed Total: \$1,686.25 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP	Claim Holder Name and Addr EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 270 CHICAGO, IL 60606-1227	:	Docketed Total:	\$1,686.25			Modified Total:	\$52.4
333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority	<u>Unsecured</u> \$1,686.25	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$52.4
GI : 0007				\$1,686.25				\$52.4
Claim: 9927 Date Filed: 07/19/2006 Docketed Total: \$15,421.72 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 2700	Claim Holder Name and Addi EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 270 CHICAGO, IL 60606-1227	·	Docketed Total:	\$15,421.72			Modified Total:	\$15,421.7
CHICAGO, IL 60606-1227	<u>Case Number*</u> 05-44547	Secured	<u>Priority</u>	<u>Unsecured</u> \$15,421.72	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,421.7
				\$15,421.72				\$15,421.7
Claim: 9928 Date Filed: 07/19/2006 Docketed Total: \$762.05 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 2700	Claim Holder Name and Addr EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 270 CHICAGO, IL 60606-1227		Docketed Total:	\$762.05			Modified Total:	\$272.6
333 W WACKER DR STE 2700 CHICAGO, IL 60606-1227	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$762.05	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u>	Unsecured \$272.6
				\$762.05				\$272.6

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCI	KETED			CLAIM AS MO	DIFIED		
Claim: 4465 Date Filed: 05/02/2006 Docketed Total: \$116,942.39 Filing Creditor Name and Address: FICOSA NORTH AMERICA SA DE				Modified Total:	\$100,824.47			
CV AV LAS TORRES 404 PARQUE INDUSTRIAL ESCOBEDO ESCOBEDO NL, CP 66050 MEXICO	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$116,942.39 \$116,942.39	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$100,824.47 \$100,824.47
Claim: 7066 Date Filed: 05/30/2006 Docketed Total: \$18,484.50 Filing Creditor Name and Address: FISHER UNITECH INC 1150 STEPHENSON HWY	Claim Holder Name and FISHER UNITECH INC 1150 STEPHENSON HV TROY, MI 48083-1187		Docketed Total:	\$18,484.50			Modified Total:	\$18,484.50
TROY, MI 48083-1187	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,484.50 \$18,484.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,484.50
Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	Claim Holder Name and GE CONSUMER & IND GE LIGHTING 11256 CORNELL PARK CINCINNATI, OH 4524	USTRIAL F K A DR STE 500	Docketed Total:	\$5,295.00			Modified Total:	\$18,484.50 \$1,833.00
11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,295.00 \$5,295.00	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,833.00 \$1,833.00

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DDIFIED		
Claim: 11939 Date Filed: 07/28/2006 Docketed Total: \$757.82 Filing Creditor Name and Address: GE POLYMERSHAPES C O GE PLASTICS	Claim Holder Name and A GE POLYMERSHAPES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 280		Docketed Total:	\$757.82			Modified Total:	\$430.2
9930 KINCEY AVE HUNTERSVILLE, NC 28078	<u>Case Number*</u> <u>Secured</u> 05-44640		Priority	<u>Unsecured</u> \$757.82 \$757.82	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$430.2 \$430.2
Claim: 967 Date Filed: 12/02/2005 Docketed Total: \$16,053.10 Filing Creditor Name and Address: GLT	Claim Holder Name and A GLT 3341 SUCCESSFUL WY DAYTON, OH 45414	ddress	Docketed Total:	\$16,053.10			Modified Total:	\$16,053.1
3341 SUCCESSFUL WY DAYTON, OH 45414	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$16,053.10	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$16,053.10
				\$16,053.10				\$16,053.10
Claim: 15086 Date Filed: 07/28/2006 Docketed Total: \$10,800,051.81 Filing Creditor Name and Address: GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL	Claim Holder Name and A GOLDMAN SACHS CRE PARTNERS LP ASSIGNE SIEMENS VDO AUTOMO CORPORATION AND SE AUTOMOTIVE INC ONE NEW YORK PLAZA NEW YORK, NY 10004	DIT E OF DTIVE EMENS VDO	Docketed Total:	\$10,800,051.81			Modified Total:	\$10,403,953.43
NEW YORK, NY 10004	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$10,800,051.81	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$10,403,953.43
				\$10,800,051.81				\$10,403,953.43

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 991 Date Filed: 12/05/2005 Docketed Total: \$50,545.72 Filing Creditor Name and Address: GOODWILL INDUSTRIES OF MID	Claim Holder Name and A HAIN CAPITAL HOLDI 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	NGS LLC	Docketed Total:	\$50,545.72			Modified Total:	\$49,699.7
MICHIGAN 501 S AVERILL FLINT, MI 48506	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$50,545.72 \$50,545.72	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$49,699.72
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$356,407.35 Filing Creditor Name and Address: HARRINGTON TOOL AND DIE INC	Claim Holder Name and A HARRINGTON TOOL A 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	ND DIE INC	Docketed Total:	\$356,407.35			Modified Total:	\$49,699.72 \$285,519.68
2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$356,407.35	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$285,519.65
Claim: 10656	Claim Holder Name and A	Address		\$356,407.35				\$285,519.6
Date Filed: 07/25/2006 Docketed Total: \$781,205.06 Filing Creditor Name and Address: HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD	HENKEL CORPORATION ELECTRONICS 15051 E DON JULIAN RIINDUSTRY, CA 91746	ON HENKEL	Docketed Total:	\$781,205.06			Modified Total:	\$417,668.3
INDUSTRY, CA 91746	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$781,205.06 \$781,205.06	<u>Case Number*</u> 05-44640 05-44624	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$417,092.32 \$576.00 \$417,668.33

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MO	ODIFIED		
Claim: 10681 Date Filed: 07/25/2006 Docketed Total: \$781,205.06 Filing Creditor Name and Address: HENKEL CORPORATION HENKEL ELECTRONICS	Claim Holder Name and Address HENKEL CORPORATION HENKEL ELECTRONICS 15051 E DON JULIAN RD INDUSTRY, CA 91746	Docketed Total:	\$781,205.06			Modified Total:	\$3,460.1
15051 E DON JULIAN RD INDUSTRY, CA 91746	Case Number* Secure 05-44567	d <u>Priority</u>	<u>Unsecured</u> \$781,205.06 \$781,205.06	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,460.1: \$3,460.1
Claim: 13249 Date Filed: 07/31/2006 Docketed Total: \$14,112.30 Filing Creditor Name and Address: HENKEL CORPORATION SOVEREIGN COMMERCIAL	Claim Holder Name and Address HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP PO BOX 485 AVON, OH 44011	Docketed Total:	\$14,112.30			Modified Total:	\$10,358.1
GROUP PO BOX 485 AVON, OH 44011	<u>Case Number*</u> <u>Secure</u> 05-44481	d <u>Priority</u>	<u>Unsecured</u> \$14,112.30 \$14,112.30	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$10,358.1 \$10,358.1
Claim: 6497 Date Filed: 05/22/2006 Docketed Total: \$67,576.91 Filing Creditor Name and Address: HENKEL SURFACE	Claim Holder Name and Address HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071	Docketed Total:	\$67,576.91			Modified Total:	\$67,576.9
TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071	<u>Case Number*</u> <u>Secure</u> 05-44481	d <u>Priority</u>	<u>Unsecured</u> \$67,576.91 \$67,576.91	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$67,576.91 \$67,576.9 1

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DIFIED		
Claim: 5305 Date Filed: 05/08/2006 Docketed Total: \$54,475.88 Filing Creditor Name and Address: HERTZ EQUIPMENT RENTAL EFT PO BOX 26390	Claim Holder Name and A HERTZ EQUIPMENT RE PO BOX 26390 OKLAHOMA CITY, OK	ENTAL EFT	Docketed Total:	\$54,475.88			Modified Total:	\$41,004.30
PO BOX 26390 OKLAHOMA CITY, OK 73126-0390	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$54,475.88	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$41,004.30
				\$54,475.88				\$41,004.30
Claim: 12255 Date Filed: 07/28/2006 Docketed Total: \$29,845.26 Filing Creditor Name and Address:	Claim Holder Name and A HUTCHINSON SEAL DI DE CV		Docketed Total:	\$29,845.26			Modified Total:	\$4,344.74
HUTCHINSON SEAL DE MEXICO SA DE CV PELICANOS NO 313 COL SAN FERNANDO PARQUE INDUSTRIAL LOS OLIVOS	PELICANOS NO 313 CO FERNANDO PARQUE INDUSTRIAL ENSENADA BAJA CA, 2 MEXICO	LOS OLIVOS						
ENSENADA BAJA CA, 22785 Mexico	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$29,845.26	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$4,344.74
				\$29,845.26				\$4,344.74
Claim: 12246 Date Filed: 07/28/2006	Claim Holder Name and A	Address						
Docketed Total: \$18,691.05 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC TRANS TECH AMERICA 475 N GARY AVE	ILLINOIS TOOL WORKS TRANS TECH AMERICA 475 N GARY AVE CAROL STREAM, IL 601	A	Docketed Total:	\$18,691.05			Modified Total:	\$12,732.50
CAROL STREAM, IL 60188-490	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,691.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$12,732.50
				\$18,691.05				\$12,732.50

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 8402 Date Filed: 06/23/2006 Docketed Total: \$15,524.25 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD	Claim Holder Name and A JPMORGAN CHASE BAN 270 PK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$15,524.25			Modified Total:	\$15,524.25
TURNERS FALLS, MA 01376	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,524.25	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$15,524.25
				\$15,524.25				\$15,524.25
Claim: 105 Date Filed: 10/25/2005 Docketed Total: \$233,508.18 Filing Creditor Name and Address: KEATS MANUFACTURING CO 350 W HOLBROOK DR	Claim Holder Name and A KEATS MANUFACTURI 350 W HOLBROOK DR WHEELING, IL 60090		Docketed Total:	\$233,508.18			Modified Total:	\$48,538.95
WHEELING, IL 60090	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> <u>Case Number*</u> \$233,508.18	·	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,034.10
				\$233,508.18	05-44640		_	\$45,504.85 \$48,538.95
Claim: 104 Date Filed: 10/25/2005 Docketed Total: \$25,760.03 Filing Creditor Name and Address: KEATS SOUTHWEST INC	Claim Holder Name and A KEATS SOUTHWEST ING 350 W HOLBROOK DR WHEELING, IL 60090		Docketed Total:	\$25,760.03			Modified Total:	\$9,472.54
350 W HOLBROOK DR WHEELING, IL 60090	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$25,760.03	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$9,472.54
				\$25,760.03				\$9,472.54

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim Holder Name and A KENSA LLC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	ddress	Docketed Total:	\$165,738.24			Modified Total:	\$35,657.84
<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$165,738.24	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$35,657.84
			\$165,738.24				\$35,657.84
KEYSTONE POWDERED COMPANY	METAL	Docketed Total:	\$140,983.79			Modified Total:	\$109,338.54
PC 1 CHASE MANHATTAN 35TH FLR NEW YORK, NY 10007 Case Number*		<u>Priority</u>	<u>Unsecured</u>	Case Number*	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>
03-44040				05-44640			\$109,338.54
			\$140,983.79				\$109,338.54
		Docketed Total:	\$373,860.72			Modified Total:	\$360,479.13
<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$373,860.72	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$360,479.13
			\$373,860.72				\$360,479.13
	Claim Holder Name and A KENSA LLC BODMAN LLP 61H FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226 Case Number* 05-44640 Claim Holder Name and A KEYSTONE POWDERED COMPANY BUCHANAN INGERSOL PC 1 CHASE MANHATTAN 35TH FLR NEW YORK, NY 10007 Case Number* 05-44640 Claim Holder Name and A MIDTOWN CLAIMS LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number*	BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226 Case Number* Secured 05-44640 Claim Holder Name and Address KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007 Case Number* Secured 05-44640 Claim Holder Name and Address MIDTOWN CLAIMS LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number* Secured	Claim Holder Name and Address KENSA LLC BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226 Case Number* Secured Priority Claim Holder Name and Address KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007 Case Number* Secured Priority Claim Holder Name and Address MIDTOWN CLAIMS LLC 65 E 55TH ST 19TH FL NEW YORK, NY 10022 Case Number* Secured Priority	Claim Holder Name and Address	Claim Holder Name and Address	Claim Holder Name and Address	Claim Holder Name and Address KENSA LLC Docketed Total: \$165,738.24 Modified Total: BODMAN LLP BODMAN LLP BODMAN LLP BOTHAN LEP BOTHAN LEP

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ГЕD			CLAIM AS MO	DIFIED		
Claim: 14186 Date Filed: 07/25/2006 Docketed Total: \$18,866.13 Filing Creditor Name and Address: LEHIGH SAFETY SHOE CO LLC	Claim Holder Name and Ad LEHIGH SAFETY SHOE CO 39 E CANAL ST NELSONVILLE, OH 45764		Docketed Total:	\$18,866.13			Modified Total:	\$18,866.13
39 E CANAL ST NELSONVILLE, OH 45764	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,866.13	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$18,866.13
				\$18,866.13				\$18,866.13
Claim: 11925 Date Filed: 07/28/2006 Docketed Total: \$317,117.86 Filing Creditor Name and Address: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD	Claim Holder Name and Ad LEXINGTON RUBBER GRO LEXINGTON CONNECTO 1510 RIDGE RD VIENNA, OH 44473-970	OUP INC	Docketed Total:	\$317,117.86			Modified Total:	\$239,762.56
VIENNA, OH 44473-970	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$263,044.57	<u>Unsecured</u> \$54,073.29	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$239,762.56
			\$263,044.57	\$54,073.29				\$239,762.56
Claim: 1369 Date Filed: 12/29/2005 Docketed Total: \$319,535.73 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE	Claim Holder Name and Ad STONEHILL INSTITUTION PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022		Docketed Total:	UNL			Modified Total:	\$319,535.73
SCHAUMBURG, IL 60193	<u>Case Number*</u> 05-44481	Secured	Priority	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$319,535.73
								\$319,535.73

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETI	ED			CLAIM AS MO	ODIFIED		
Claim: 1370 Date Filed: 12/29/2005 Docketed Total: \$41,273.82 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC	Claim Holder Name and Address STONEHILL INSTITUTIONA PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022		Docketed Total:	UNL			Modified Total:	\$41,273.8
601 605 LUNT AVE SCHAUMBURG, IL 60193	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$41,273.8: \$41,273.8:
Claim: 7547 Date Filed: 06/06/2006 Docketed Total: \$653,828.81 Filing Creditor Name and Address: M&Q PLASTIC PRODUCTS L P 1120 WELSH RD STE 170 NORTH WALES, PA 19454	Claim Holder Name and Addre GOLDMAN SACHS CREDIT PARTNERS LP ONE NEW YORK PLZ 42ND I NEW YORK, NY 10004		Docketed Total:	\$653,828.81			Modified Total:	\$627,270.50
NORTH WALES, FA 194,94	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$653,828.81 \$653,828.81	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$627,270.58 \$627,270.5 8
Claim: 2038 Date Filed: 02/16/2006 Docketed Total: \$309.95 Filing Creditor Name and Address: MATHESON TRI GAS 959 RTE 46 E	Claim Holder Name and Addre MATHESON TRI GAS 959 RTE 46 E PARSIPPANY, NJ 07054	2SS	Docketed Total:	\$309.95			Modified Total:	\$309.9
PARSIPPANY, NJ 07054	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$309.95 \$309.95	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$309.99 \$309.9 9

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETE	ED			CLAIM AS MO	DDIFIED		
Claim: 7488 Date Filed: 06/05/2006 Docketed Total: \$12,979.58 Filing Creditor Name and Address: MIBA SINTER AUSTRIA GMBH DR MITTERBAUER STRASSE 1	Claim Holder Name and Addre MIBA SINTER AUSTRIA GMF DR MITTERBAUER STRASSE VORCHDORF, 04655 AUSTRIA	ВН	Docketed Total:	\$12,979.58			Modified Total:	\$12,979.5
VORCHDORF, 04655 AUSTRIA	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$12,979.58 \$12,979.58	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$12,979.5 \$12,979.5
Claim: 16441	Claim Holder Name and Addre	oss		•				Ψ12,717.0
Date Filed: 12/01/2006 Docketed Total: \$188,413.44 Filing Creditor Name and Address: MIDWEST TOOL & DIE CORP ROTHBERG LOGAN & WARSCO LLP	MIDWEST TOOL & DIE CORI ROTHBERG LOGAN & WARS PO BOX 11647 FORT WAYNE, IN 46859-1647	SCO LLP	Docketed Total:	\$188,413.44			Modified Total:	\$41,282.67
PO BOX 11647 FORT WAYNE, IN 46859-1647	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$188,413.44	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$41,282.6
				\$188,413.44				\$41,282.67
Claim: 10075 Date Filed: 07/20/2006 Docketed Total: \$135,698.55 Filing Creditor Name and Address: O & R PRECISION GRINDING INC 5315 W 900 S	Claim Holder Name and Addre AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022		Docketed Total:	\$135,698.55			Modified Total:	\$21,161.75
GENEVA, IN 46740	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$135,698.55	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$21,161.75
				\$135,698.55				\$21,161.75

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MO	DDIFIED		
Claim: 15248 Date Filed: 07/31/2006 Docketed Total: \$10,095.08 Filing Creditor Name and Address: OPTICAL GAGING PRODUCTS INC	Claim Holder Name and Address OPTICAL GAGING PRODUCTS INC 850 HUDSON AVE ROCHESTER, NY 14621	Docketed Total:	\$10,095.08			Modified Total:	\$10,095.08
850 HUDSON AVE ROCHESTER, NY 14621	<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u>	<u>Unsecured</u> \$10,095.08 \$10,095.08	<u>Case Number*</u> 05-44640 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,938.14 \$4,156.94 \$10,095.08
Claim: 1336 Date Filed: 12/27/2005 Docketed Total: \$156,180.01 Filing Creditor Name and Address: PROCESS DEVELOPMENT CORPORATION	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202	Docketed Total:	\$156,180.01			Modified Total:	\$129,740.24
CORPORATION 33027 SCHOOL CRAFT LIVONIA, MI 48150	<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u>	<u>Unsecured</u> \$156,180.01 \$156,180.01	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$129,740.24 \$129,740. 24
Claim: 1126 Date Filed: 12/12/2005 Docketed Total: \$3,236,025.11 Filing Creditor Name and Address: SBC ADVANCED SOLUTIONS INC PO BOX 981268	Claim Holder Name and Address SBC ADVANCED SOLUTIONS INC PO BOX 981268 WEST SACRAMENTO, CA 95798	Docketed Total:	\$3,236,025.11			Modified Total:	\$2,987,478.6
WEST SACRAMENTO, CA 95798	<u>Case Number*</u> <u>Secured</u> 05-44481	<u>Priority</u>	<u>Unsecured</u> \$3,236,025.11 \$3,236,025.11	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$2,987,478.61
			φ3/ 2 30/0 2 3.11				\$2,987,478.61

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKI	ETED			CLAIM AS MO	DIFIED		
Claim: 1125 Date Filed: 12/12/2005 Docketed Total: \$7,661.10 Filing Creditor Name and Address: SBC DATACOMM PO BOX 981268	Claim Holder Name and A SBC DATACOMM PO BOX 981268 WEST SACRAMENTO, CA		Docketed Total:	\$7,661.10			Modified Total:	\$6,885.03
WEST SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$7,661.10	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$6,885.03
				\$7,661.10				\$6,885.03
Claim: 2529 Date Filed: 04/03/2006 Docketed Total: \$195.10 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268	Claim Holder Name and A SBC GLOBAL PO BOX 981268 W SACRAMENTO, CA 95		Docketed Total:	\$195.10			Modified Total:	\$174.87
W SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44480	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$195.10	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$174.87
				\$195.10				\$174.87
Claim: 1582 Date Filed: 01/17/2006 Docketed Total: \$110.32 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268	Claim Holder Name and A SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA		Docketed Total:	\$110.32			Modified Total:	\$84.94
WEST SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$110.32	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$84.94
				\$110.32				\$84.94
Claim: 1584 Date Filed: 01/17/2006 Docketed Total: \$368.59 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268	Claim Holder Name and A SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA		Docketed Total:	\$368.59			Modified Total:	\$238.20
WEST SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44586	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$368.59	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$238.20
				\$368.59				\$238.20

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DIFIED		
Claim: 1585 Date Filed: 01/17/2006 Docketed Total: \$602.51 Filing Creditor Name and Address: SBC GLOBAL	Claim Holder Name and A SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, C.		Docketed Total:	\$602.51			Modified Total:	\$336.9
PO BOX 981268 WEST SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority	<u>Unsecured</u> \$602.51	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$336.9
				\$602.51				\$336.9
Claim: 2102 Date Filed: 02/21/2006 Docketed Total: \$29.60 Filing Creditor Name and Address: SBC LONG DISTANCE INC PO BOX 981268	Claim Holder Name and A SBC LONG DISTANCE IN PO BOX 981268 WEST SACRAMENTO, C.	IC	Docketed Total:	\$29.60			Modified Total:	\$29.6
WEST SACRAMENTO, CA 95798	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	Unsecured \$29.60	<u>Case Number*</u> 05-44612	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$29.6
				\$29.60				\$29.60
Claim: 6922 Date Filed: 05/26/2006 Docketed Total: \$1,617.37 Filing Creditor Name and Address: SCHINDLER ELEVATOR CORP PO BOX 1935 MORRISTOWN, NJ 07962-1935	Claim Holder Name and A MADISON INVESTMENT SERIES 38 6310 LAMAR AVE STE 12 OVERLAND PARK, KS 66	TRUST	Docketed Total:	\$1,617.37			Modified Total:	\$1,617.37
Moldos (11, 11, 07, 32, 13, 3	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,617.37	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,617.33
				\$1,617.37				\$1,617.3

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	TED			CLAIM AS MO	DIFIED		
Claim: 5842 Date Filed: 05/15/2006 Docketed Total: \$135,545.25 Filing Creditor Name and Address: SHUMSKY ENTERPRISES INC 811 E 4TH ST DAYTON, OH 45402	Claim Holder Name and Add GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & C 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Γ	Docketed Total:	\$135,545.25			Modified Total:	\$74,955.7
	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$135,545.25 \$135,545.25	<u>Case Number*</u> 05-44640 05-44612	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$71,645.2' \$3,310.4
Claim: 1664 Date Filed: 01/25/2006 Docketed Total: \$226,945.46 Filing Creditor Name and Address: SOFANOU INC 2840 AUBURN CT	Claim Holder Name and Add SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	lress	Docketed Total:	\$226,945.46			Modified Total:	\$74,955.7 \$219,630.6
AUBURN HILLS, MI 48326	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$226,945.46 \$226,945.46	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$219,630.6.
Claim: 11770 Date Filed: 07/27/2006 Docketed Total: \$615,329.09 Filing Creditor Name and Address: SPEEDLINE TECHNOLOGIES INC 16 FORGE PARK	Claim Holder Name and Add JPMORGAN CHASE BANK 270 PARK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$615,329.09			Modified Total:	\$849.7
FRANKLIN, MA 02038	<u>Case Number*</u> 05-44567	\$2,060.49 - \$2,060.49	Priority \$189,005.00 \$189,005.00	<u>Unsecured</u> \$424,263.60 \$424,263.60	<u>Case Number*</u> 05-44567	\$0.00 \$0.00	Priority \$0.00	<u>Unsecured</u> \$849.72

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	TED			CLAIM AS MC	DDIFIED		
Claim: 2964 Date Filed: 04/27/2006 Docketed Total: \$5,899.98 Filing Creditor Name and Address: SPX CORP LIGHTNIN	Claim Holder Name and Ad SPX CORP LIGHTNIN 135 MOUNT READ BLVD ROCHESTER, NY 14611	dress	Docketed Total:	\$5,899.98			Modified Total:	\$5,899.9
135 MOUNT READ BLVD ROCHESTER, NY 14611	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority	<u>Unsecured</u> \$5,899.98 \$5,899.98	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,899.9 \$5,899.9
Claim: 9312 Date Filed: 07/11/2006 Docketed Total: \$55,193.34 Filing Creditor Name and Address: STEPHENSON CORPORATION	Claim Holder Name and Ad STEPHENSON CORPORA' 4401 WESTERN RD FLINT, MI 48506		Docketed Total:	\$55,193.34			Modified Total:	\$28,565.3
4401 WESTERN RD FLINT, MI 48506	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$55,193.34	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$28,565.39
				\$55,193.34				\$28,565.3
Claim: 10016 Date Filed: 07/20/2006 Docketed Total: \$347,605.98 Filing Creditor Name and Address: VENTURE PLASTICS INC MARGULIES & LEVINSON LLP	Claim Holder Name and Ad VENTURE PLASTICS INC MARGULIES & LEVINSON 30100 CHAGRIN BLVD NO CLEVELAND, OH 44124	N LLP	Docketed Total:	\$347,605.98			Modified Total:	\$173,841.50
30100 CHAGRIN BLVD NO 250 CLEVELAND, OH 44124	<u>Case Number*</u> 05-44640	<u>Secured</u> \$347,605.98	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$173,841.50
		\$347,605.98						\$173,841.50

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 484 Date Filed: 11/10/2005 Docketed Total: \$35,043.24 Filing Creditor Name and Address: VIMELSA INTERNATIONAL SA DE CV AVE PRIMERA 867 COL NAZARIO ORTIZ SALTILLO COAH, 25100	Claim Holder Name and A VIMELSA INTERNATION CV AVE PRIMERA 867 COL NAZARIO ORTIZ SALTILLO COAH, 25100 MEXICO		Docketed Total:	\$35,043.24			Modified Total:	\$29,146.
MEXICO	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$35,043.24 \$35,043.24	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$29,146.24 \$29,146.24
Claim: 8760 Date Filed: 06/29/2006 Docketed Total: \$8,414.10 Filing Creditor Name and Address: WEBER SCREWDRIVING SYSTEM	Claim Holder Name and A WEBER SCREWDRIVING 1401 FRONT ST YORKTOWN HEIGHT, N	SYSTEM	Docketed Total:	\$8,414.10			Modified Total:	\$5,298.00
1401 FRONT ST YORKTOWN HEIGHT, NY 10598	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$8,414.10	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,298.00
				\$8,414.10				\$5,298.00
Claim: 10752 Date Filed: 07/25/2006 Docketed Total: \$121,998.56 Filing Creditor Name and Address: WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST	Claim Holder Name and A WIEGEL TOOL WORKS I LEIBOWITZ LAW CENTI 420 W CLAYTON ST WAUKEGAN, IL 60085	NC	Docketed Total:	\$121,998.56			Modified Total:	\$121,563.20
WAUKEGAN, IL 60085	<u>Case Number*</u> 05-44567	Secured	<u>Priority</u>	<u>Unsecured</u> \$121,998.56	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$121,563.20
				\$121,998.56				\$121,563.20

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MC	DDIFIED		
Claim: 8695 Date Filed: 06/23/2006 Docketed Total: \$485,243.50 Filing Creditor Name and Address: XEROX CORPORATION	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019	Docketed Total:	\$485,243.50			Modified Total:	\$409,568.12
XEROX CAPITAL SERVICES LLC PO BOX 660506 DALLAS, TX 75266-9937	Case Number* Secure 05-44481	ed <u>Priority</u>	<u>Unsecured</u> \$485,243.50 \$485,243.50	<u>Case Number*</u> 05-44612 05-44640 05-44567 05-44624	Secured	<u>Priority</u>	Unsecured \$41.04 \$408,442.54 \$109.70 \$974.84 \$409,568.12
Claim: 10591 Date Filed: 07/25/2006 Docketed Total: \$3,180.05 Filing Creditor Name and Address: XPEDX 28401 SCHOOLCRAFT RD STE 400	Claim Holder Name and Address XPEDX 28401 SCHOOLCRAFT RD STE 400 LIVONIA, MI 48150-2238	Docketed Total:	\$3,180.05			Modified Total:	\$3,180.05
28401 SCHOOLCRAFT RD STE 400 LIVONIA, MI 48150-2238	<u>Case Number*</u> <u>Secure</u> 05-44481	ed <u>Priority</u>	<u>Unsecured</u> \$3,180.05 \$3,180.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$3,180.05 \$3,180.0 5
				Total Claims to be Modified: 72			. ,
					unt as Docketed: unt as Modified:	\$29,718,018.83 \$24,829,536.10	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 8458 Date Filed: 06/19/2006	Claim Holder Name and A	Address						
Docketed Total: \$1,868.68	STATE OF WISCONSIN		Docketed Total:	\$1,868.68			Modified Total:	\$1,527.
Filing Creditor Name and Address:	DEPARTMENT OF REVI	ENUE		, ,				. ,-
STATE OF WISCONSIN	2135 RIMROCK RD							
DEPARTMENT OF REVENUE	MADISON, WI 53713							
2135 RIMROCK RD MADISON, WI 53713	Case Number*	Secured	<u>Priority</u>	Unsecured	Con Nonte *	G 1	D. C. C.	
	05-44623	<u>secureu</u>	\$1,727.11	\$141.57	Case Number* 05-44623	<u>Secured</u>	<u>Priority</u> \$1,527.11	<u>Unsecured</u> \$0
			\$1,727.11	\$141.57			\$1,527.11	\$0.
						ns to be Modified: 1		
						unt as Docketed:	\$1,868.68	
					Total Amou	unt as Modified:	\$1,527.11	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ГЕD			CLAIM AS MC	DDIFIED		
Claim: 2468 Date Filed: 04/03/2006 Docketed Total: \$517,747.63 Filing Creditor Name and Address: 3M COMPANY OFFICE OF GENERAL COUNSEL	Claim Holder Name and Add 3M COMPANY OFFICE OF GENERAL COU BLDG 220 9E 02 ST PAUL, MN 55144		Docketed Total:	\$517,747.63			Modified Total:	\$500,289.01
BLDG 220 9E 02 ST PAUL, MN 55144	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$517,747.63 \$517,747.63	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$34,337.94 \$34,337.94	<u>Unsecured</u> \$465,951.07 \$465,951.07
Claim: 12203 Date Filed: 07/28/2006 Docketed Total: \$17,473.74 Filing Creditor Name and Address: AFL AUTOMOTIVE LIMITED PARTNERSHIP MICHIGAN LIMITED PARTNERSHIP AFL AUTOMOTIVE	Claim Holder Name and Add AFL AUTOMOTIVE LIMITI PARTNERSHIP MICHIGAN PARTNERSHIP AFL AUTOMOTIVE 12746 CIMARRON PATH S SAN ANTONIO, TX 78249	ED N LIMITED	Docketed Total:	\$17,473.74			Modified Total:	\$9,806.72
12746 CIMARRON PATH STE 116 SAN ANTONIO, TX 78249	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority	<u>Unsecured</u> \$17,473.74 \$17,473.74	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u> \$4,222.28 \$4,222.28	<u>Unsecured</u> \$5,584.44 \$5,584.44
Claim: 2246 Date Filed: 03/10/2006 Docketed Total: \$6,140,513.59 Filing Creditor Name and Address: ALPS AUTOMOTIVE INC GOLDBERG STINNETT MEYERS & DAVIS	Claim Holder Name and Add ALPS AUTOMOTIVE INC GOLDBERG STINNETT ME DAVIS 44 MONTGOMERY ST STE SAN FRANCISCO, CA 9410	YERS & 2900	Docketed Total:	\$6,140,513.59			Modified Total:	\$6,028,894.34
44 MONTGOMERY ST STE 2900 SAN FRANCISCO, CA 94104	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$6,140,513.59 \$6,140,513.59	<u>Case Number*</u> 05-44567 05-44640	<u>Secured</u>	<u>Priority</u> \$37,893.60 \$37,893.60	<u>Unsecured</u> \$5,523.00 \$5,985,477.74 \$5,991,000.74

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 16692 Date Filed: 10/17/2005 Docketed Total: \$5,823.94 Filing Creditor Name and Address: AMERICAN AIKOKU ALPHA INC MASUDA FUNAI EIFERT & MITCHELL LTD	Claim Holder Name and A AMERICAN AIKOKU AI MASUDA FUNAI EIFER MITCHELL LTD 203 N LASALLE ST STE 2 CHICAGO, IL 60601	LPHA INC I &	Docketed Total:	\$5,823.94			Modified Total:	\$5,823.94
203 N LASALLE ST STE 2500 CHICAGO, IL 60601	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$5,823.94	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,823.94	<u>Unsecured</u>
			\$5,823.94				\$5,823.94	
Claim: 16680 Date Filed: 10/13/2005 Docketed Total: \$498.74 Filing Creditor Name and Address: AMERICAN MOLDED PRODUCTS OPERATIONS 51490 CELESTE DR	Claim Holder Name and A AMERICAN MOLDED P OPERATIONS 51490 CELESTE DR SHELBY TOWNSHIP, MI	RODUCTS	Docketed Total:	\$498.74			Modified Total:	\$498.74
SHELBY TOWNSHIP, MI 48315	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$498.74	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$498.74	Unsecured
			\$498.74				\$498.74	
Claim: 16662 Date Filed: 10/12/2005 Docketed Total: \$9,760.00 Filing Creditor Name and Address: CARDONE INDUSTRIES INC 5501 WHITAKER AVE	Claim Holder Name and A CARDONE INDUSTRIES 5501 WHITAKER AVE PHILADELPHIA, PA 191	INC	Docketed Total:	\$9,760.00			Modified Total:	\$9,760.00
PHILADELPHIA, PA 19124-1799	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$9,760.00 \$9,760.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44612	Secured	Priority \$9,760.00 \$9,760.00	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	ED			CLAIM AS MO	DIFIED		
Claim: 1771 Date Filed: 02/03/2006 Docketed Total: \$200,547.61 Filing Creditor Name and Address: CASTWELL PRODUCTS INC IPMORGAN CHASE BANK NA AS	Claim Holder Name and Address JPMORGAN CHASE BANK NA 270 PARK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$200,547.61	51		Modified Total:	\$155,030.54
ASSIGNEE OF CASTWELL PRODUCTS INC 270 PARK AVE 17TH FL	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$47,499.91	<u>Unsecured</u> \$153,047.70	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$38,016.28	<u>Unsecured</u> \$117,014.26
NEW YORK, NY 10017			\$47,499.91	\$153,047.70			\$38,016.28	\$117,014.26
Claim: 16658 Date Filed: 10/10/2005 Docketed Total: \$5,830.84 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061	Claim Holder Name and Add CHICAGO RIVET & MACHI 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061	NE CO	Docketed Total:	\$5,830.84			Modified Total:	\$5,830.84
NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$5,830.84	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,830.84	<u>Unsecured</u>
			\$5,830.84				\$5,830.84	
Claim: 16660 Date Filed: 10/11/2005 Docketed Total: \$2,133.34 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061	Claim Holder Name and Add CHICAGO RIVET & MACHI 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7061		Docketed Total:	\$2,133.34			Modified Total:	\$2,133.34
NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$2,133.34	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$2,133.34	<u>Unsecured</u>
			\$2,133.34				\$2,133.34	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 16666 Date Filed: 10/12/2005 Docketed Total: \$1,553.52 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD	Claim Holder Name and A CHICAGO RIVET & MAC 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7	CHINE CO	Docketed Total:	\$1,553.52			Modified Total:	\$1,553.52
PO BOX 3061 NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$1,553.52 \$1,553.52	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,553.52 \$1,553.52	<u>Unsecured</u>
Claim: 16667 Date Filed: 10/10/2005 Docketed Total: \$1,735.38 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD	Claim Holder Name and A CHICAGO RIVET & MAC 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7	CHINE CO	Docketed Total:	\$1,735.38			Modified Total:	\$1,735.38
PO BOX 3061 NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$1,735.38 \$1,735.38	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,735.38 \$1,735.38	<u>Unsecured</u>
Claim: 16669 Date Filed: 10/10/2005 Docketed Total: \$11,201.77 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD	Claim Holder Name and A CHICAGO RIVET & MAC 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-7	CHINE CO	Docketed Total:	\$11,201.77			Modified Total:	\$11,201.77
PO BOX 3061 NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	Secured	Priority \$11,201.77 \$11,201.77	Unsecured	<u>Case Number*</u> 05-44640	Secured	Priority \$11,201.77 \$11,201.77	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK				CLAIM AS MO	DIFIED		
Claim: 16670 Date Filed: 10/10/2005 Docketed Total: \$822.47 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD	Claim Holder Name and CHICAGO RIVET & MA 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-	CHINE CO	Docketed Total:	\$822.47			Modified Total:	\$822.47
PO BOX 3061 NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$822.47 \$822.47	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$822.47	Unsecured
Claim: 16685 Date Filed: 10/10/2005 Docketed Total: \$871.08 Filing Creditor Name and Address: CHICAGO RIVET & MACHINE CO 901 FRONTENAC RD PO BOX 3061	Claim Holder Name and CHICAGO RIVET & MA 901 FRONTENAC RD PO BOX 3061 NAPERVILLE, IL 60566-	CHINE CO	Docketed Total:	\$871.08			Modified Total:	\$871.08
NAPERVILLE, IL 60566-7061	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$871.08 \$871.08	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$871.08 \$871.08	<u>Unsecured</u>
Claim: 12370 Date Filed: 07/28/2006 Docketed Total: \$225,484.00 Filing Creditor Name and Address: COHERENT INC	Claim Holder Name and LONGACRE MASTER F 810 SEVENTH AVE 22N NEW YORK, NY 10019	UND LTD	Docketed Total:	\$225,484.00			Modified Total:	\$225,484.00
BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	<u>Case Number*</u> 05-44507	Secured UNL UNL	Priority UNL UNL	<u>Unsecured</u> \$225,484.00 \$225,484.00	<u>Case Number*</u> 05-44507	<u>Secured</u> \$0.00 \$0.00	Priority \$202,500.00 \$202,500.00	<u>Unsecured</u> \$22,984.00 \$22,984.00

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ETED			CLAIM AS MO	DIFIED		
Claim: 16690 Date Filed: 10/12/2005 Docketed Total: \$4,434.68 Filing Creditor Name and Address: COILCRAFT INC	Claim Holder Name and Ad COILCRAFT INC 1102 SILVER LAKE RD CARY, IL 60013	ldress	Docketed Total:	\$4,434.68			Modified Total:	\$4,434.60
1102 SILVER LAKE RD CARY, IL 60013	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$4,434.68	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$4,434.68	Unsecured
			\$4,434.68				\$4,434.68	
Claim: 11440 Date Filed: 07/27/2006 Docketed Total: \$79,855.52 Filing Creditor Name and Address: CONSOLIDATED INDUSTRIAL CORP	Claim Holder Name and Ad CONSOLIDATED INDUST ST CLAIR PLASTICS DIV 30855 TETON PL CHESTERFIELD, MI 48047	TRIAL CORP	Docketed Total:	\$79,855.52			Modified Total:	\$70,004.41
ST CLAIR PLASTICS DIV 30855 TETON PL CHESTERFIELD, MI 48047	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$79,855.52	<u>Case Number*</u> 05-44640 05-44567	Secured	<u>Priority</u> \$3,795.99	<u>Unsecured</u> \$63,199.86 \$3,008.56
				\$79,855.52	05-44367		\$3,795.99	\$66,208.42
Claim: 10380 Date Filed: 07/24/2006 Docketed Total: \$1,487,077.20 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION 411 W PUTNAM AVE STE 225	Claim Holder Name and Ad CONTRARIAN FUNDS LI ASSIGNEE OF MEAD WE CORPORATION 411 W PUTNAM AVE STE GREENWICH, CT 06830	.C AS STVACO	Docketed Total:	\$1,487,077.20			Modified Total:	\$954,045.60
GREENWICH, CT 06830	<u>Case Number*</u> 05-44640	<u>Secured</u> \$24,826.27	<u>Priority</u>	<u>Unsecured</u> \$1,462,250.93	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$28,965.90	<u>Unsecured</u> \$925,079.70
		\$24,826.27		\$1,462,250.93			\$28,965.90	\$925,079.70

^{*}See Exhibit G for a listing of debtor entities by case number.

o5-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document
Pg 115 of 217 Twenty-First Omnibus Claims Objection

In re Delphi Corporation, <u>et al.</u> Case No. 05-44481 (RDD)

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 11256 Date Filed: 07/27/2006 Docketed Total: \$2,405,898.43 Filing Creditor Name and Address: CTS CORPORPATION 171 COVINGTON DR BLOOMINGDALE, IL 60108	Claim Holder Name and A BEAR STEARNS INVEST PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179		Docketed Total:	\$1,950,968.78			Modified Total:	\$1,840,483.50
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,950,968.78	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,840,483.50
				\$1,950,968.78				\$1,840,483.50
	Claim Holder Name and A CTS CORPORPATION 171 COVINGTON DR BLOOMINGDALE, IL 601		Docketed Total:	\$293,785.09			Modified Total:	\$164,265.01
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$293,785.09	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$164,265.01	<u>Unsecured</u>
				\$293,785.09			\$164,265.01	
Claim: 16699 Date Filed: 10/18/2005 Docketed Total: \$1,421.23 Filing Creditor Name and Address: DIODES INCORPORATED 3050 E HILLCREST DR STE 200	Claim Holder Name and A DIODES INCORPORATE 3050 E HILLCREST DR ST WESTLAKE VILLAGE, C	ED TE 200	Docketed Total:	\$1,421.23			Modified Total:	\$1,421.23
WESTLAKE VILLAGE, CA 91362	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$1,421.23	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,421.23	<u>Unsecured</u>
			\$1,421.23				\$1,421.23	
Claim: 10490 Date Filed: 07/24/2006 Docketed Total: \$538,577.55 Filing Creditor Name and Address: DONALDSON COMPANY INC 1400 W 94TH ST	Claim Holder Name and A DONALDSON COMPAN 1400 W 94TH ST BLOOMINGTON, MN 55	IY INC	Docketed Total:	\$538,577.55			Modified Total:	\$332,257.57
BLOOMINGTON, MN 55431-2301	<u>Case Number*</u> 05-44481	Secured UNL	Priority	<u>Unsecured</u> \$538,577.55	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,317.52	<u>Unsecured</u> \$328,940.05
		UNL		\$538,577.55		_	\$3,317.52	\$328,940.05

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DIFIED		
Claim: 8285 Date Filed: 06/20/2006 Docketed Total: \$230,466.50 Filing Creditor Name and Address: DU PONT POWDER COATINGS	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22ND NEW YORK, NY 10019	ND LTD	Docketed Total:	\$230,466.50			Modified Total:	\$208,378.50
USA IN 9800 GENARD RD HOUSTON, TX 77041	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$230,466.50 \$230,466.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$8,317.35 \$8,317.35	<u>Unsecured</u> \$200,061.15 \$200,061.15
Claim: 9926 Date Filed: 07/19/2006 Docketed Total: \$2,092.50 Filing Creditor Name and Address: EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAN & NAGELBERG LLP 333 W WACKER DR STE 2700	Claim Holder Name and A EIS INC BARACK FERRAZZANO KIRSCHBAUM PERLMAI NAGELBERG LLP 333 W WACKER DR STE CHICAGO, IL 60606-1227	N &	Docketed Total:	\$2,092.50			Modified Total:	\$2,092.50
CHICAGO, IL 60606-1227	<u>Case Number*</u> 05-44589	<u>Secured</u>	Priority	<u>Unsecured</u> \$2,092.50 \$2,092.50	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$570.00 \$570.00	<u>Unsecured</u> \$1,522.50 \$1,522.50
Claim: 16698 Date Filed: 10/18/2005 Docketed Total: \$2,960.00 Filing Creditor Name and Address: ELECTRO DYNAMICS CRYSTAL CORPORATION 9075 CODY ST	Claim Holder Name and A ELECTRO DYNAMICS CI CORPORATION 9075 CODY ST OVERLAND PARK, KS 66	RYSTAL	Docketed Total:	\$2,960.00			Modified Total:	\$2,960.00
OVERLAND PARK, KS 66214	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$2,960.00 \$2,960.00	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$2,960.00 \$2,960.00	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document Pg 117 of 217 Twenty-Fit In re Delphi Corporation, et al. **Twenty-First Omnibus Claims Objection**

Case No. 05-44481 (RDD)

CLAIM AS DOCKE	TED			CLAIM AS MO	DIFIED		
		Docketed Total:	\$9,009.31			Modified Total:	\$9,009.31
<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$9,009.31 \$9,009.31	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$9,009.31 \$9,009.31	<u>Unsecured</u>
		Docketed Total:	\$912.23			Modified Total:	\$912.23
<u>Case Number*</u> 05-44481	Secured	Priority \$912.23 \$912.23	Unsecured	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$912.23 \$912.23	<u>Unsecured</u>
GOLDMAN SACHS CREDI PARTNERS LP ASSIGNEE SIEMENS VDO AUTOMOT CORPORATION AND SIEM AUTOMOTIVE INC	IT OF TIVE MENS VDO	Docketed Total:	UNL			Modified Total:	\$5,679,024.51
<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$217,346.00 \$217,346.00	<u>Unsecured</u> \$5,461,678.51 \$5,461,678.51
	CLAIM AS DOCKE Claim Holder Name and Ad FOREST CITY TECHNOLO 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090 Case Number* 05-44481 Claim Holder Name and Ad FULTON INDUSTRIES INC EASTMAN & SMITH LTD ONE SEAGATE 24TH FL TOLEDO, OH 43604 Case Number* 05-44481 Claim Holder Name and Ad GOLDMAN SACHS CRED PARTNERS LP ASSIGNEE SIEMENS VDO AUTOMOI CORPORATION AND SIET AUTOMOTIVE INC ONE NEW YORK PLAZA 4 NEW YORK, NY 10004 Case Number*	PO BOX 86 WELLINGTON, OH 44090 Case Number* Claim Holder Name and Address FULTON INDUSTRIES INC EASTMAN & SMITH LTD ONE SEAGATE 24TH FL TOLEDO, OH 43604 Case Number* Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004 Case Number* Secured	CLAIM AS DOCKETED Claim Holder Name and Address FOREST CITY TECHNOLOGIES INC 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090 Case Number* Secured Priority 05-44481 \$9,009.31 Claim Holder Name and Address FULTON INDUSTRIES INC EASTMAN & SMITH LITD ONE SEAGATE 24TH FL TOLEDO, OH 43604 Case Number* Secured Priority 05-44481 \$912.23 Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK PLAZA 42ND FL NEW YORK, NY 10004 Case Number* Secured Priority ONE NEW YORK, NY 10004 Case Number* Secured Priority	CLAIM AS DOCKETED Claim Holder Name and Address FOREST CITY TECHNOLOGIES INC 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090 Case Number* Secured Priority Unsecured 05-44481 \$9,009.31 Claim Holder Name and Address FULTON INDUSTRIES INC EASTMAN & SMITH LTD ONE SEAGATE 24TH FL TOLEDO, OH 43604 Case Number* Secured Priority Unsecured 05-44481 \$912.23 Claim Holder Name and Address Claim Holder Name and Address Secured Priority Unsecured 05-44481 \$912.23 Claim Holder Name and Address GOLDMAN SACHS CREDIT Docketed Total: UNL PARTINERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC ONE NEW YORK, NY 10004 Case Number* Secured Priority Unsecured	CLAIM AS DOCKETED Claim Holder Name and Address FOREST CITY TECHNOLOGIES INC 299 CLAY ST PO BOX 86 WELLINGTON, OH 44090 Case Number* Secured Secured	CLAIM AS DOCKETED Claim Holder Name and Address FOREST CITY TECHNOLOGIES INC 299 CLAYST PO BOX 86 WELLINGTON, OH 44090 Case Number* Secured Secured Priority Secured Secured Secured Unsecured Secured Secured Secured Secured Unsecured Unsecur	CLAIM AS DOCKETED

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED CL	CLAIM AS DOCK				CLAIM AS MO	DIFIED		
Claim: 16673 Date Filed: 10/11/2005 Docketed Total: \$1,376.07 Filing Creditor Name and Address: GRABER ROGG INC	Claim Holder Name and A GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016	uddress	Docketed Total:	\$1,376.07			Modified Total:	\$1,376.07
22 JACKSON DR CRANFORD, NJ 07016	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$1,376.07	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$1,376.07	<u>Unsecured</u>
			\$1,376.07				\$1,376.07	
Claim: 16674 Date Filed: 10/12/2005 Docketed Total: \$26,352.82 Filing Creditor Name and Address: GRABER ROGG INC 22 JACKSON DR	Claim Holder Name and A GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016	uddress	Docketed Total:	\$26,352.82			Modified Total:	\$26,352.82
CRANFORD, NJ 07016	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$26,352.82	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,352.82	<u>Unsecured</u>
			\$26,352.82				\$26,352.82	
Claim: 16676 Date Filed: 10/11/2005 Docketed Total: \$2,547.30 Filing Creditor Name and Address: GRABER ROGG INC 22 JACKSON DR	Claim Holder Name and A GRABER ROGG INC 22 JACKSON DR CRANFORD, NJ 07016	uddress	Docketed Total:	\$2,547.30			Modified Total:	\$2,547.30
CRANFORD, NJ 07016	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$2,547.30	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$2,547.30	<u>Unsecured</u>
			\$2,547.30	_			\$2,547.30	
Claim: 16665 Date Filed: 10/09/2005 Docketed Total: \$7,344.65 Filing Creditor Name and Address: H & L TOOL COMPANY INC	Claim Holder Name and A H & L TOOL COMPANY 32701 DEQUINDER MADISON HEIGHTS, MI	INC	Docketed Total:	\$7,344.65			Modified Total:	\$7,344.65
32701 DEQUINDER MADISON HEIGHTS, MI 48071-1595	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$7,344.65	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$7,344.65	<u>Unsecured</u>
			\$7,344.65				\$7,344.65	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	TED			CLAIM AS MO	ODIFIED		
Claim: 13441 Date Filed: 07/31/2006 Docketed Total: \$115,694.05 Filing Creditor Name and Address: HENKEL CORPORATION HENKEL LOCTITE	Claim Holder Name and Ad HENKEL CORPORATION LOCTITE PO BOX 485 AVON, OH 44011		Docketed Total:	\$115,694.05			Modified Total:	\$31,280.5
PO BOX 485 AVON, OH 44011	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$115,694.05 \$115,694.05	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$177.36 — \$177.36	<u>Unsecured</u> \$31,103.1: \$31,103.1 :
Claim: 16700 Date Filed: 10/17/2005 Docketed Total: \$7,828.35 Filing Creditor Name and Address: HEWITT TOOL & DIE INC 1138 E 400 S	Claim Holder Name and Ad HEWITT TOOL & DIE INC 1138 E 400 S PO BOX 47 OAKFORD, IN 46965-0047		Docketed Total:	\$7,828.35			Modified Total:	\$7,828.3
PO BOX 47 OAKFORD, IN 46965-0047	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$7,828.35 \$7,828.35	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$7,828.35	<u>Unsecured</u>
Claim: 16656 Date Filed: 10/10/2005 Docketed Total: \$572.00 Filing Creditor Name and Address: HK METAL CRAFT MANUFACTURING CORP	Claim Holder Name and Ad HK METAL CRAFT MANUFACTURING CORI 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645		Docketed Total:	\$572.00			\$7,828.35 Modified Total:	\$572.0
35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$572.00 \$572.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$572.00 \$572.00	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK				CLAIM AS MO	DIFIED		
Claim: 16657 Date Filed: 10/10/2005 Docketed Total: \$3,850.28 Filing Creditor Name and Address: HK METAL CRAFT MANUFACTURING CORP 35 INDUSTRIAL RD	Claim Holder Name and A HK METAL CRAFT MANUFACTURING COB 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645		Docketed Total:	\$3,850.28			Modified Total:	\$3,850.28
PO BOX 775 LODI, NJ 07645	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$3,850.28	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$3,850.28	<u>Unsecured</u>
			\$3,850.28				\$3,850.28	
Claim: 16655 Date Filed: 10/10/2005 Docketed Total: \$1,533.05 Filing Creditor Name and Address: HK METAL CRAFT MFG CORP 35 INDUSTRIAL RD PO BOX 775	Claim Holder Name and A HK METAL CRAFT MFG 35 INDUSTRIAL RD PO BOX 775 LODI, NJ 07645		Docketed Total:	\$1,533.05			Modified Total:	\$1,533.05
LODI, NJ 07645	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$1,533.05	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,533.05	<u>Unsecured</u>
			\$1,533.05				\$1,533.05	
Claim: 2186 Date Filed: 03/03/2006 Docketed Total: \$41,085.40 Filing Creditor Name and Address: HOSIDEN AMERICA	Claim Holder Name and A FAIR HARBOR CAPITAL 875 AVE OF THE AMERI NEW YORK, NY 10001	. LLC	Docketed Total:	\$41,085.40			Modified Total:	\$40,835.40
CORPORATION MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Case Number* 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$41,085.40 \$41,085.40	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$1,423.64 \$1,423.64	<u>Unsecured</u> \$39,411.76 \$39,411.76
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^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKI	ETED			CLAIM AS MC	DIFIED		
Claim: 9567 Date Filed: 07/17/2006 Docketed Total: \$151,274.89 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD	Claim Holder Name and A ILLINOIS TOOL WORKS ITW SHAKEPROOF AUTO PROD PO BOX 92052 CHICAGO, IL 60675	INC	Docketed Total:	\$151,274.89			Modified Total:	\$48,816.24
PO BOX 92052 CHICAGO, IL 60675	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$151,274.89	Unsecured	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$7,127.23	<u>Unsecured</u> \$41,689.01
			\$151,274.89				\$7,127.23	\$41,689.01
Claim: 13788 Date Filed: 07/31/2006 Docketed Total: \$1,423,472.76 Filing Creditor Name and Address: INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL	Claim Holder Name and A INTERNATIONAL RECTI CORPORATION SHEPPARD MULLIN RIC HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071	IFIER HTER &	Docketed Total:	\$1,423,472.76			Modified Total:	\$1,317,604.89
LOS ANGELES, CA 90071	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u>	<u>Unsecured</u> \$1,423,472.76	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$25,243.50	<u>Unsecured</u> \$1,292,361.39
				\$1,423,472.76		-	\$25,243.50	\$1,292,361.39
Claim: 9571 Date Filed: 07/17/2006 Docketed Total: \$29,467.26 Filing Creditor Name and Address: ITW CIP 850 STEAMPLANT RD	Claim Holder Name and A ITW CIP 850 STEAMPLANT RD GALLATIN, TN 37066	ddress	Docketed Total:	\$29,467.26			Modified Total:	\$25,298.16
GALLATIN, TN 37066	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$7,502.41	<u>Unsecured</u> \$21,964.85	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$1,631.23	<u>Unsecured</u> \$23,666.93
			\$7,502.41	\$21,964.85			\$1,631.23	\$23,666.93

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 14052 Date Filed: 01/06/2006 Docketed Total: \$1,881,302.43 Filing Creditor Name and Address: JPMORGAN CHASE BANK NA AS ASSIGNEE OF BRAZEWAY INC 270 PARK AVE	Claim Holder Name and A JPMORGAN CHASE BA ASSIGNEE OF BRAZEW 270 PARK AVE NEW YORK, NY 10017	NK NA AS	Docketed Total:	\$1,881,302.43			Modified Total:	\$1,881,302.43
NEW YORK, NY 10017	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$572,707.98	<u>Unsecured</u> \$1,308,594.45	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$101,905.91	<u>Unsecured</u> \$1,779,396.52
			\$572,707.98	\$1,308,594.45			\$101,905.91	\$1,779,396.52
Claim: 8401 Date Filed: 06/23/2006 Docketed Total: \$93,681.46 Filing Creditor Name and Address: JUDD WIRE INC 124 TURNPIKE RD	Claim Holder Name and A JPMORGAN CHASE BA 270 PK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$93,681.46			Modified Total:	\$89,979.03
TURNERS FALLS, MA 01376	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$93,681.46	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u> \$9,795.53	<u>Unsecured</u> \$80,183.50
				\$93,681.46			\$9,795.53	\$80,183.50
Claim: 8403 Date Filed: 06/23/2006 Docketed Total: \$1,254,523.02 Filing Creditor Name and Address: JUDD WIRE INC	Claim Holder Name and A JPMORGAN CHASE BA 270 PK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$1,254,523.02			Modified Total:	\$1,253,659.53
124 TURNPIKE RD TURNERS FALLS, MA 01376	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,254,523.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$223,076.13	<u>Unsecured</u> \$1,030,583.40
				\$1,254,523.02			\$223,076.13	\$1,030,583.40
Claim: 16675 Date Filed: 10/13/2005 Docketed Total: \$0.00 Filing Creditor Name and Address: KAMAX SAU EMPERADOR 4	Claim Holder Name and A KAMAX SAU EMPERADOR 4 E 46136SPAIN	Address	Docketed Total:	UNL			Modified Total:	\$1,803.58
EMPERADOR 4 E 46136SPAIN	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> UNL	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,803.58	<u>Unsecured</u>
			UNL	_			\$1,803.58	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 16672 Date Filed: 10/10/2005 Docketed Total: \$495.50 Filing Creditor Name and Address: KOA SPEER ELECTRONICS INC BOLIVAR DR PO BOX 547	Claim Holder Name and A KOA SPEER ELECTRONI BOLIVAR DR PO BOX 547 BRADFORD, PA 16701		Docketed Total:	\$495.50			Modified Total:	\$495.50
BRADFORD, PA 16701	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$495.50	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$495.50	<u>Unsecured</u>
			\$495.50				\$495.50	
Claim: 16686 Date Filed: 10/10/2005 Docketed Total: \$61,091.71 Filing Creditor Name and Address: KOA SPEER ELECTRONICS INC BOLIVAR DR	Claim Holder Name and A KOA SPEER ELECTRONI BOLIVAR DR PO BOX 547 BRADFORD, PA 16701		Docketed Total:	\$61,091.71			Modified Total:	\$60,936.01
PO BOX 547 BRADFORD, PA 16701	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$61,091.71	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$60,936.01	<u>Unsecured</u>
			\$61,091.71				\$60,936.01	
Claim: 16687 Date Filed: 10/10/2005 Docketed Total: \$84,902.01 Filing Creditor Name and Address: KOA SPEER ELECTRONICS INC BOLIVAR DR PO BOX 547	Claim Holder Name and A KOA SPEER ELECTRONI BOLIVAR DR PO BOX 547 BRADFORD, PA 16701		Docketed Total:	\$84,902.01			Modified Total:	\$82,085.30
BRADFORD, PA 16701	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$84,902.01	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$82,085.30	<u>Unsecured</u>
			\$84,902.01				\$82,085.30	

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 11924 Date Filed: 07/28/2006 Docketed Total: \$80,802.00 Filing Creditor Name and Address: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS	Claim Holder Name and A LEXINGTON RUBBER G LEXINGTON CONNECT 1510 RIDGE RD VIENNA, OH 44473-970	ROUP INC	Docketed Total:	\$80,802.00			Modified Total:	\$80,802.00
1510 RIDGE RD VIENNA, OH 44473-970	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$28,390.99 \$28,390.99	<u>Unsecured</u> \$52,411.01 \$52,411.01	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$28,390.99 \$28,390.99	<u>Unsecured</u> \$52,411.01
Claim: 12151 Date Filed: 07/28/2006 Docketed Total: \$41,919.98 Filing Creditor Name and Address: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS	Claim Holder Name and A LEXINGTON RUBBER G LEXINGTON CONNECT 1510 RIDGE RD VIENNA, OH 44473-970	ROUP INC	Docketed Total:	\$41,919.98			Modified Total:	\$39,435.4
1510 RIDGE RD VIENNA, OH 44473-970	<u>Case Number*</u> 05-44640	Secured	Priority \$12,451.81 \$12,451.81	<u>Unsecured</u> \$29,468.17 \$29,468.17	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$12,451.81 \$12,451.81	<u>Unsecured</u> \$26,983.63 \$26,983.63
Claim: 16681 Date Filed: 10/13/2005 Docketed Total: \$116,070.80 Filing Creditor Name and Address: LINEAR TECHNOLOGY CORPORATION MCDERMOTT WILL & EMERY	Claim Holder Name and A LINEAR TECHNOLOGY CORPORATION MCDERMOTT WILL & E 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1	EMERY	Docketed Total:	\$116,070.80			Modified Total:	\$116,070.80
50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605	<u>Case Number*</u> 05-44481	Secured	Priority \$116,070.80 \$116,070.80	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$116,070.80 \$116,070.80	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKE	ΓED			CLAIM AS MODIFIED					
Claim: 16654 Date Filed: 10/10/2005 Docketed Total: \$42,820.98 Filing Creditor Name and Address: MATERIAL SCIENCES CORPORATION POPPER & GRAFTON	Claim Holder Name and Ad- MATERIAL SCIENCES CORPORATION POPPER & GRAFTON 225 W 34TH ST STE 1609 NEW YORK, NY 10122-1600		Docketed Total:	\$42,820.98			Modified Total:	\$39,830.12		
225 W 34TH ST STE 1609 NEW YORK, NY 10122-1600	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$42,820.98	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$39,830.12	<u>Unsecured</u>		
			\$42,820.98				\$39,830.12			
Claim: 16561 Date Filed: 03/02/2007 Docketed Total: \$70,117.16 Filing Creditor Name and Address: MCNAUGHTON MCKAY ELECTRIC OF OHIO 1357 E LINCOLN AVE	Claim Holder Name and Ad- MCNAUGHTON MCKAY I OF OHIO 1357 E LINCOLN AVE MADISON HEIGHTS, MI 4	ELECTRIC	Docketed Total:	\$70,117.16			Modified Total:	\$54,501.01		
MADISON HEIGHTS, MI 48071-4126	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$23,230.90	<u>Unsecured</u> \$46,886.26	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$23,230.90	<u>Unsecured</u> \$31,270.11		
			\$23,230.90	\$46,886.26			\$23,230.90	\$31,270.11		
Claim: 16696 Date Filed: 10/20/2005 Docketed Total: \$1,242.18 Filing Creditor Name and Address: MIDWEST STAMPING INC LEWIS RICE & FINGERSH LC 500 N BROADWAY STE 2000	Claim Holder Name and Ad MIDWEST STAMPING INC LEWIS RICE & FINGERSH 500 N BROADWAY STE 200 ST LOUIS, MO 63102-2147	: LC	Docketed Total:	\$1,242.18			Modified Total:	\$1,242.18		
ST LOUIS, MO 63102-2147	<u>Case Number*</u> 05-44481	Secured	Priority \$1,242.18 \$1,242.18	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$1,242.18	<u>Unsecured</u>		
			<i>Фаратана</i> О				\$1,242.18			

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DIFIED		
Claim: 14295 Date Filed: 07/31/2006 Docketed Total: \$124,961.82 Filing Creditor Name and Address: MOBILE DISPLAY SYSTEMS KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP 599 LEXINGTON AVE	Claim Holder Name and A MOBILE DISPLAY SYSTI KIRKPATRICK & LOCKI NICHOLSON GRAHAM 599 LEXINGTON AVE NEW YORK, NY 10022	EMS HART	Docketed Total:	\$124,961.82			Modified Total:	\$124,961.82
NEW YORK, NY 10022	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$124,961.82	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$25,930.54	<u>Unsecured</u> \$99,031.28
				\$124,961.82			\$25,930.54	\$99,031.28
Claim: 7571 Date Filed: 06/06/2006 Docketed Total: \$152,953.02 Filing Creditor Name and Address: NORTHERN ENGRAVING CORPORATION	Claim Holder Name and A LONGACRE MASTER FU 810 SEVENTH AVE 22NI NEW YORK, NY 10019	UND LTD	Docketed Total:	\$152,953.02			Modified Total:	\$115,162.90
803 S BLACK RIVER ST SPARTA, WI 54656	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$152,953.02	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$12,021.80	<u>Unsecured</u> \$103,141.10
				\$152,953.02			\$12,021.80	\$103,141.10
Claim: 16346 Date Filed: 10/02/2006 Docketed Total: \$474,785.71 Filing Creditor Name and Address: NSK CORPORATION PO BOX 134007	Claim Holder Name and A LONGACRE MASTER FI 810 SEVENTH AVE 22NI NEW YORK, NY 10019	UND LTD	Docketed Total:	\$474,785.71			Modified Total:	\$474,785.71
ANN ARBOR, MI 48113-4007	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$474,785.71	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$26,521.34	<u>Unsecured</u> \$448,264.33
				\$474,785.71			\$26,521.34	\$448,264.37

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	ED			CLAIM AS MO	DIFIED		
Claim: 16693 Date Filed: 10/18/2005 Docketed Total: \$6,000.00 Filing Creditor Name and Address: OMG AMERICAS INC 811 SHARON DR WESTLAKE, OH 44145	Claim Holder Name and Add OMG AMERICAS INC 811 SHARON DR WESTLAKE, OH 44145	ress	Docketed Total:	\$6,000.00			Modified Total:	\$6,000.00
	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$6,000.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44482	<u>Secured</u>	<u>Priority</u> \$6,000.00	<u>Unsecured</u>
			\$6,000.00				\$6,000.00	
Claim: 16609 Date Filed: 06/04/2007 Docketed Total: \$193,633.16 Filing Creditor Name and Address: PRECISION RESOURCE INC KY DIV	Claim Holder Name and Add PRECISION RESOURCE INC 25 FOREST PARKWAY SHELTON, CT 06484		Docketed Total:	\$193,633.16			Modified Total:	\$193,633.16
25 FOREST PARKWAY SHELTON, CT 06484	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$193,633.16	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$13,539.00	<u>Unsecured</u> \$180,094.16
				\$193,633.16			\$13,539.00	\$180,094.16
Claim: 16661 Date Filed: 10/10/2005 Docketed Total: \$56,146.15 Filing Creditor Name and Address: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW	Claim Holder Name and Add PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507	ress	Docketed Total:	\$56,146.15			Modified Total:	\$54,023.95
GRAND RAPIDS, MI 49507	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$56,146.15	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$54,023.95	<u>Unsecured</u>
			\$56,146.15				\$54,023.95	
Claim: 16678 Date Filed: 10/13/2005 Docketed Total: \$21,375.00 Filing Creditor Name and Address: RBC BEARINGS ONE TECHNOLOGY CTR	Claim Holder Name and Add RBC BEARINGS ONE TECHNOLOGY CTR OXFORD, CT 06478	ress	Docketed Total:	\$21,375.00			Modified Total:	\$21,375.00
OXFORD, CT 06478	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$21,375.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44624	<u>Secured</u>	<u>Priority</u> \$21,375.00	<u>Unsecured</u>
			\$21,375.00				\$21,375.00	

^{*}See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKE				CLAIM AS MODIFIED				
Claim: 16691 Date Filed: 10/14/2005 Docketed Total: \$166,783.27 Filing Creditor Name and Address: RF MONOLITHICS HUNTON & WILLIAMS LLP	Claim Holder Name and Ad RF MONOLITHICS HUNTON & WILLIAMS L 1601 BRYAN ST 30TH FL DALLAS, TX 75201-3402		Docketed Total:	\$166,783.27			Modified Total:	\$160,435.27	
1601 BRYAN ST 30TH FL DALLAS, TX 75201-3402	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$166,783.27 \$166,783.27	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$160,435.27 \$160,435.27	<u>Unsecured</u>	
Claim: 16683 Date Filed: 10/14/2005 Docketed Total: \$22,443.37 Filing Creditor Name and Address: SAGAMI AMERICA LTD MASUDA FUNAI EIFERT &	Claim Holder Name and Ad SAGAMI AMERICA LTD MASUDA FUNAI EIFERT MITCHELL LTD 203 N LASALLE ST STE 25	& -	Docketed Total:	\$22,443.37			Modified Total:	\$22,443.37	
MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	CHICAGO, IL 60601 <u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$22,443.37 \$22,443.3 7	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	Secured	Priority \$22,443.37 \$22,443.37	<u>Unsecured</u>	

*See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 14139 Date Filed: 07/31/2006 Docketed Total: \$1,206,143.24 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC	Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC Docketed Total: 60 WALL ST 3RD FL NEW YORK, NY 10005			\$1,000,000.00			Modified Total:	\$936,436.0
TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,000,000.00	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$936,436.0
				\$1,000,000.00				\$936,436.0
	Claim Holder Name and A SPCP GROUP LLC AS AS SERIGRAPH INC TWO GREENWICH PLZ GREENWICH, CT 06830	SSIGNEE OF	Docketed Total:	\$206,143.24			Modified Total:	\$50,134.2
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$206,143.24	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$50,134.22	<u>Unsecured</u>
				\$206,143.24			\$50,134.22	

^{*}See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED			
Claim: 11785 Date Filed: 07/27/2006 Docketed Total: \$615,329.09 Filing Creditor Name and Address: SPEEDLINE TECHNOLOGIES INC 16 FORGE PARK	Claim Holder Name and A JPMORGAN CHASE BAN 270 PARK AVE 171H FL NEW YORK, NY 10017		Docketed Total:	\$16,863.86				Modified Total:	\$14,410.00
FRANKLIN, MA 02038	<u>Case Number*</u> 05-44640	<u>Secured</u> \$2,060.49	<u>Priority</u> UNL	<u>Unsecured</u> \$14,803.37	<u>Case Number*</u> 05-44640	<u>Secured</u>	\$0.00	Priority \$0.00	<u>Unsecured</u> \$14,410.00
		\$2,060.49	UNL	\$14,803.37			\$0.00	\$0.00	\$14,410.00
	Claim Holder Name and A TPG CREDIT OPPORTUN LP C O TPG CREDIT MANA 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 5540	NITIES FUND GEMENT LP	Docketed Total:	\$275,294.01				Modified Total:	\$275 ,294 .01
	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$86,942.30	<u>Unsecured</u> \$188,351.71	<u>Case Number*</u> 05-44640	<u>Secured</u>		<u>Priority</u> \$86,942.30	<u>Unsecured</u> \$188,351.71
			\$86,942.30	\$188,351.71				\$86,942.30	\$188,351.71
	Claim Holder Name and A TPG CREDIT OPPORTUN INVESTORS LP C O TPG CREDIT MANA 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 5540	NITIES GEMENT LP	Docketed Total:	\$323,171.22				Modified Total:	\$323,171.22
	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$102,062.70 \$102,062.70	<u>Unsecured</u> \$221,108.52 \$221,108.52	<u>Case Number*</u> 05-44640	Secured		Priority \$102,062.70 \$102,062.70	<u>Unsecured</u> \$221,108.52 \$221,108.52

*See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKET	ED			CLAIM AS MO	DIFIED		
Claim: 16663 Date Filed: 10/11/2005 Docketed Total: \$5,293.69 Filing Creditor Name and Address: SPRING ENGINEERING &	Claim Holder Name and Add SPRING ENGINEERING & MANUFACTURING CORPC SPRING ENGINEERING & MANUFACTURING		Docketed Total:	\$5,293.69			Modified Total:	\$5,293.69
MANUFACTURING CORPORATION SPRING ENGINEERING & MANUFACTURING 7820 N LILLEY RD CANTON, MI 48187	7820 N LILLEY RD CANTON, MI 48187 Case Number* 05-44481	<u>Secured</u>	<u>Priority</u> \$5,293.69 \$5,293.69	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$5,293.69 \$5,293.69	<u>Unsecured</u>
Claim: 12838 Date Filed: 07/28/2006 Docketed Total: \$97,460.00 Filing Creditor Name and Address: STANDARD MICROSYSTEMS CORPORATION MORITT HOCK HAMROFF &	Claim Holder Name and Add STANDARD MICROSYSTEM CORPORATION MORITT HOCK HAMROFF HOROWITZ LLP 400 GARDEN CITY PLZ	ИS	Docketed Total:	\$97,460.00			Modified Total:	\$93,507.33
HOROWITZ LLP 400 GARDEN CITY PLZ GARDEN CITY, NY 11530	GARDEN CITY, NY 11530 <u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$36,410.00 \$36,410.00	<u>Unsecured</u> \$61,050.00 \$61,050.00	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$19,067.40 \$19,067.40	<u>Unsecured</u> \$74,439.93 \$74,439.93
Claim: 16652 Date Filed: 10/08/2005 Docketed Total: \$52,310.89 Filing Creditor Name and Address: STEEL TECHNOLOGIES INC 15415 SHELBYVILLE RD PO BOX 433939	Claim Holder Name and Add STEEL TECHNOLOGIES IN 15415 SHELBYVILLE RD PO BOX 433939 LOUISVILLE, KY 40253-0339	C	Docketed Total:	\$52,310.89			Modified Total:	\$52,310.89
LOUISVILLE, KY 40253-0339	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$52,310.89 \$52,310.89	Unsecured	<u>Case Number*</u> 05-44640	Secured	<u>Priority</u> \$52,310.89 \$52,310.89	<u>Unsecured</u>

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MC	DDIFIED		
Claim: 12373 Date Filed: 07/28/2006 Docketed Total: \$619,697.70 Filing Creditor Name and Address: TAL PORT INDUSTRIES LLC PO BOX 1970	Claim Holder Name and A STONEHILL INSTITUTIO PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022	NAL	Docketed Total:	\$619,697.70			Modified Total:	\$528,905.8
JACKSON, MS 39215-1970	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$619,697.70 \$619,697.70	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$30,013.94 \$30,013.94	<u>Unsecured</u> \$498,891.9 \$498,891. 9
Claim: 11965 Date Filed: 07/28/2006 Docketed Total: \$105,650.59 Filing Creditor Name and Address: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN	Claim Holder Name and A GOLDMAN SACHS CREI PARTNERS LP C O GOLDMAN SACHS 6 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	DIT	Docketed Total:	\$105,650.59			Modified Total:	\$105,117.5
LLP 525 W MONROE ST CHICAGO, IL 60661-3693	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$105,650.59 \$105,650.59	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$3,559.48 \$3,559.48	<u>Unsecured</u> \$101,558.1
Claim: 11966 Date Filed: 07/28/2006 Docketed Total: \$5,491.20 Filing Creditor Name and Address: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN	Claim Holder Name and A GOLDMAN SACHS CREI PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	DIT	Docketed Total:	\$5,491.20			Modified Total:	\$2,734.2
LLP 525 W MONROE ST CHICAGO, IL 60661-3693	<u>Case Number*</u> 05-44567	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,491.20 \$5,491.20	<u>Case Number*</u> 05-44567	<u>Secured</u>	Priority \$44.00 \$44.00	<u>Unsecured</u> \$2,690.2 \$2,690.2

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED			CLAIM AS MODIFIED				
Claim: 11967 Date Filed: 07/28/2006 Docketed Total: \$5,019,217.38 Filing Creditor Name and Address: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN	Claim Holder Name and Ac GOLDMAN SACHS CRED PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302		Docketed Total:	\$5,019,217.38			Modified Total:	\$4,993,895.4
LLP 525 W MONROE ST CHICAGO, IL 60661-3693	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority	<u>Unsecured</u> \$5,019,217.38 \$5,019,217.38	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$169,102.74 \$169,102.74	<u>Unsecured</u> \$4,824,792.70 \$4,824,792.70
Claim: 1728 Date Filed: 01/31/2006 Docketed Total: \$212,632.48 Filing Creditor Name and Address: TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	Claim Holder Name and Ad BEAR STEARNS INVESTM PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179		Docketed Total:	\$212,632.48			Modified Total:	\$181,558.4:
155 S LIMERICK RD LIMERICK, PA 19468-1699	<u>Case Number*</u> 05-44640	<u>Secured</u> \$64,731.84	<u>Priority</u>	<u>Unsecured</u> \$147,900.64	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$4,315.42	<u>Unsecured</u> \$177,243.00
		\$64,731.84		\$147,900.64			\$4,315.42	\$177,243.0
Claim: 16684 Date Filed: 10/13/2005 Docketed Total: \$14,880.00 Filing Creditor Name and Address: TESSIER MACHINE CO	Claim Holder Name and Ad TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749	ldress	Docketed Total:	\$14,880.00			Modified Total:	\$14,880.00
526 MAIN ST HUDSON, MA 01749	<u>Case Number*</u> 05-44481	<u>Secured</u>	Priority \$14,880.00 \$14,880.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44507	<u>Secured</u>	Priority \$14,880.00 \$14,880.00	Unsecured

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED				CLAIM AS MODIFIED				
Claim: 1773 Date Filed: 02/03/2006 Docketed Total: \$516,132.52 Filing Creditor Name and Address: TEXAS FOUNDRIES LTD	Claim Holder Name and A JPMORGAN CHASE BAN 270 PARK AVE 17TH FL NEW YORK, NY 10017		Docketed Total:	\$516,132.52			Modified Total:	\$162,058.39	
JPMORGAN CHASE BANK NA AS ASSIGNEE OF TEXAS FOUNDRIES LTD 270 PARK AVE 17TH FL NEW YORK, NY 10017	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$80,962.22 \$80,962.22	<u>Unsecured</u> \$435,170.30 \$435,170.30	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$34,000.11 \$34,000.11	<u>Unsecured</u> \$128,058.28 \$128,058.28	
Claim: 16688 Date Filed: 10/10/2005 Docketed Total: \$23,489.41 Filing Creditor Name and Address: UNITED CHEMI CON INC 9801 W HIGGINS RD	Claim Holder Name and A UNITED CHEMI CON IN 9801 W HIGGINS RD ROSEMONT, IL 60018		Docketed Total:	\$23,489.41			Modified Total:	\$22,311.50	
ROSEMONT, IL 60018	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$23,489.41	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$22,311.50	Unsecured	
			\$23,489.41				\$22,311.50		
Claim: 16695 Date Filed: 10/24/2005 Docketed Total: \$13,238.61 Filing Creditor Name and Address: UNITED STARS INDUSTRIES INC MAYER BROWN ROWE & MAW	Claim Holder Name and A UNITED STARS INDUSTI MAYER BROWN ROWE & 190 S LASALLE ST CHICAGO, IL 60603-3441	RIES INC	Docketed Total:	\$13,238.61			Modified Total:	\$11,853.70	
190 S LASALLE ST CHICAGO, IL 60603-3441	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$13,238.61	Unsecured	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$11,853.70	Unsecured	
			\$13,238.61				\$11,853.70		
Claim: 16653 Date Filed: 10/10/2005 Docketed Total: \$6,000.00 Filing Creditor Name and Address: US SILICA COMPANY PO BOX 933008	Claim Holder Name and A US SILICA COMPANY PO BOX 933008 ATLANTA, GA 31193-300		Docketed Total:	\$6,000.00			Modified Total:	\$6,000.00	
ATLANTA, GA 31193-3008	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$6,000.00	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$6,000.00	<u>Unsecured</u>	
			\$6,000.00				\$6,000.00		

^{*}See Exhibit G for a listing of debtor entities by case number.

CLAIM TO BE MODIFIED	CLAIM AS DOCK	ETED			CLAIM AS MO	DIFIED		
Claim: 16694 Date Filed: 10/18/2005 Docketed Total: \$186.68 Filing Creditor Name and Address: WAKEFIELD THERMAL SOLUTIONS	Claim Holder Name and A WAKEFIELD THERMAL VERRILL DANA LLP ONE PORTLAND SQ PORTLAND, ME 04112-05	SOLUTIONS	Docketed Total:	\$186.68			Modified Total:	\$186.6
VERRILL DANA LLP ONE PORTLAND SQ PORTLAND, ME 04112-0586	<u>Case Number*</u> 05-44481	Secured	<u>Priority</u> \$186.68 \$186.68	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	Priority \$186.68	Unsecured
Claim: 16697 Date Filed: 10/17/2005	Claim Holder Name and A	ddress						
Docketed Total: \$952.91 Filing Creditor Name and Address: WERNER CO 93 WERNER RD	WERNER CO 93 WERNER RD GREENVILLE, PA 16125		Docketed Total:	\$952.91			Modified Total:	\$952.
GREENVILLE, PA 16125	<u>Case Number*</u> 05-44481	<u>Secured</u>	<u>Priority</u> \$952.91	<u>Unsecured</u>	<u>Case Number*</u> 05-44640	<u>Secured</u>	<u>Priority</u> \$952.91	<u>Unsecured</u>
			\$952.91				\$952.91	
					Total Amou	ns to be Modified: ' unt as Docketed: unt as Modified:	\$33,074,494.62 \$30,400,240.73	

^{*}See Exhibit G for a listing of debtor entities by case number.

In re Delphi Corporation, et al.

Twenty-First Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44480	DELPHI NY HOLDING CORPORATION
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44529	DELPHI MEDICAL SYSTEMS CORPORATION
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44554	DELPHI TECHNOLOGIES, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44586	DELPHI AUTOMOTIVE SYSTEMS THAILAND, INC.
05-44589	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC.
05-44591	DELPHI INTERNATIONAL HOLDINGS CORP.
05-44593	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION
05-44596	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC.
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44623	DELPHI INTEGRATED SERVICE SOLUTIONS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44636	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC.
05-44639	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

:

Debtors. : (Jointly Administered)

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Asserted Claim Amount ¹		Basis For Objection	Treatment Of Claim	Surviving Claim Number	

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York September 21, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

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Debtors. : (Jointly Administered)

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NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

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The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

	Claim	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim			
	Number			Correct Debtor	Modified Amount	Modified Nature	

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York September 21, 2007

UNITED STATES BANKRUPTCY CO SOUTHERN DISTRICT OF NEW YOR	_	
	X	
In re	:	Chapter 11
DELPHI CORPORATION, et al.,	: :	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	:	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING CERTAIN (A) DUPLICATE OR AMENDED CLAIMS,
(B) UNTIMELY EQUITY CLAIM, (C) INSUFFICIENTLY DOCUMENTED CLAIMS, (D)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY
CLAIMS, AND (F) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIM SUBJECT TO
MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION IDENTIFIED
IN TWENTY-FIRST OMNIBUS CLAIMS OBJECTION

("TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation, dated September 21, 2007 (the "Twenty-First Omnibus Claims Objection"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of the hearing held on the Twenty-First

Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Twenty-First Omnibus Claims Objection.

Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

- A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 hereto was properly and timely served with a copy of the Twenty-First Omnibus Claims

 Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11

 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014

 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices

 And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-First Omnibus Claims Objection. No other or further notice of the Twenty-First Omnibus Claims Objection is necessary.
- B. This Court has jurisdiction over the Twenty-First Omnibus Claims
 Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-First Omnibus Claims Objection
 is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-First
 Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.
- C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims.

Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

- D. The Claim listed on Exhibit B hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order (the "Untimely Equity Claim").
- E. The Claims listed on <u>Exhibit C-1</u> contain insufficient documentation to support the Claims asserted (the "Insufficiently Documented Claim").
- F. The Claim listed on Exhibit C-2 hereto contains insufficient documentation to support the Claim asserted and was also untimely filed pursuant to the Bar Date Order (the "Untimely Insufficiently Documented Claim").
- G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").
- H. The Claims listed on Exhibit D-2 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Claims").
- I. The Claims listed on Exhibit D-3 hereto, which were filed by taxing authorities, contain liabilities and dollar amounts that are not reflected on the Debtors' books and records and were also untimely filed pursuant to the Bar Date Order (the "Untimely Books And Records Tax Claims").
- J. The Claims listed on <u>Exhibit E-1</u> hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").
- K. The Claims listed on Exhibit E-2 hereto, which were filed by taxing authorities, were untimely filed pursuant to the Bar Date Order (the "Untimely Tax Claims").

- L. The Claims listed on Exhibit F-1 hereto (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").
- M. The Tax Claim listed on Exhibit F-2 hereto is overstated and/or incorrectly asserts secured or priority status (the "Tax Claim Subject To Modification").
- N. The Claims listed on Exhibit F-3 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").
- O. The relief requested in the Twenty-First Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

- 1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Those Claims identified on Exhibit A hereto as "Surviving Claims" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.
- 2. The Untimely Equity Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.
- 3. Each Insufficiently Documented Claim listed on Exhibit C-1 hereto is hereby disallowed and expunged in its entirety.
- 4. The Untimely Insufficiently Documented Claim listed on Exhibit C-2 hereto is hereby disallowed and expunged in its entirety.
- 5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.
- 6. Each Untimely Books And Records Claim listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.
- 7. Each Untimely Books And Records Tax Claim listed on Exhibit D-3 hereto is hereby disallowed and expunged in its entirety.
- 8. Each Untimely Claim listed on <u>Exhibit E-1</u> hereto is hereby disallowed and expunged in its entirety.
- 9. Each Untimely Tax Claim listed on Exhibit E-2 hereto is hereby disallowed and expunged in its entirety.
- 10. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit F-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-1 hereto shall be entitled to (a) recover

for any Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-1 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification. The Claims Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

- 11. The "Claim As Docketed" amount and Debtor listed on Exhibit F-2 hereto is hereby revised to reflect the amount and classification listed as the "Claim As Modified." The Claimant listed on Exhibit F-2 hereto shall not be entitled to (a) recover for the Tax Claim Subject to Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-2 hereto, subject to the Debtors' right to further object to the Tax Claim Subject to Modification. The Tax Claim Subject to Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.
- Exhibit F-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit F-3 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation

demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit F-3 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit F-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

- 13. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-First Omnibus Claims Objection.
- 14. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.
- 15. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-First Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.
- Twenty-First Omnibus Claims Objection and attached hereto as Exhibits A, B, C-1, C-2, D-1, D-2, D-3, E-1, E-2, F-1, F-2, and F-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-First Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.
- 17. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

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18. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-First Omnibus Claims Objection.

Dated: New York, New York October ____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

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1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
	Alumax Mill Products Inc				_		
	Paul Kopatich				Duplicate Or		
	Alcoa Inc 8550 W Bryn Mawr Ave 10th Fl				Amended	Disallow and	
Alumax Mill Products Inc	Chicago, IL 60631	8/21/07	16643	\$759,966.06		Expunge	12006
	Booth Incorporated				Duplicate Or		
	671 E Kittle Rd				Amended	Disallow and	
Booth Incorporated	Mio, MI 48647-876	8/10/07	16639	\$45,786.00	Claims	Expunge	145
	Hydro Aluminum Precision Tubing North America						
	LLC Successor in Interest to Hydro Aluminum						
	Rockledge Inc						
Hydro Aluminum Precision Tubing North America LLC					Duplicate Or		
Successor in Interest to Hydro Aluminum Rockledge	100 Gus Hipp Blvd				Amended	Disallow and	
Inc	Rockledge, FL 32955	7/28/06	12143	\$16,662.24	Claims	Expunge	12142
	Ken Mac Metals						
	Stephen J Burns				Duplicate Or		
	17901 Englewood Dr				Amended	Disallow and	
Ken Mac Metals	Cleveland, OH 44130	10/10/05	16659	\$55,022.63	Claims	Expunge	16701
	New York State Department of Taxation and						
	Finance						
	Bankruptcy Section				Duplicate Or		
	PO Box 5300				Amended	Disallow and	
New York State Department of Taxation and Finance	Albany, NY 12205-0300	8/27/07	16646	\$7,775,078.32	Claims	Expunge	9824
	New York State Department of Taxation and						
	Finance						
	Bankruptcy Section				Duplicate Or		
	PO Box 5300				Amended	Disallow and	
New York State Department of Taxation and Finance	Albany, NY 12205-0300	8/31/07	16648	\$7,968,450.88	Claims	Expunge	9824
	Secretary of Labor on Behalf of The Delphi						
	Personal Savings Plan for Hrly Employees in The US						
	Phyllis Dolinko Senior Trial Attorney US						
	Department of Labor Office of Solicitor 230 S				Duplicate Or		
Secretary of Labor on Behalf of The Delphi Personal	Dearbor St 8th FI				Amended	Disallow and	
Savings Plan for Hrly Employees in The US	Chicago, IL 60604	8/7/07	16638	\$3,232,133.00	Claims	Expunge	15135

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Twenty-First Omnibus Objection

Exhibit B Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Marian Welcsh	Marian Welcsh 6990 Lockwood Blvd Youngstown, OH 44512-4013	9/17/07	16708	\$20,000.00	Untimely Equity Claim	Disallow and Expunge	

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Exhibit C-1 Service List

1	2	3	4	5	6	7	8
		Date	Claim	Asserted Claim	Basis for	Treatment	Surviving Claim
Claimant Name	Address	Filed	Number	Amount	Objection	of Claim	Number
	Cynthia L Darby				Insufficiently		
	3577 Compton Pkwy				Documented	Disallow and	
Cynthia L Darby	Saint Charles, MO 63301-4078	8/9/06	15894	90.00	Claims	Expunge	
Cyrillia L Daiby	Rockwell Automation	0/9/00	13094	φυ.υυ	Ciaiiiis	Expunge	
	Attn Jan Robertson E 6B11				Insufficiently		
	1201 S Second St				_	Disallow and	
Rockwell Automation	Milwaukee, WI 53204	4/3/06	2474	\$22,591.99		Expunge	
Nockwell Automation	Roger D Newell	4/3/00	2414	φ22,591.99	Insufficiently	Expunge	
	5952 Phelps Ct				,	Disallow and	
Roger D Newell	Otter Lake, MI 48464-0029	8/9/06	15878	90.00	Claims	Expunge	
Roger D Newell	SBC Advanced Solutions Inc	0/9/00	13070	ψ0.00	Insufficiently	Lxpunge	
	PO Box 981268				_	Disallow and	
SBC Advanced Solutions Inc	West Sacramento, CA 95798	11/28/05	912	\$3,841.74		Expunge	
ODO Advanced Solutions inc	SBC Global	11/20/03	312	Ψ5,0+1.7+	Insufficiently	Lxpurige	
	PO Box 981268				Documented	Disallow and	
SBC Global	West Sacramento, CA 95798	1/17/06	1578	\$373,508.42		Expunge	
CDC Clobal	SBC Global	1/1//00	1070	ψ010,000.42	Insufficiently	Lapunge	
	PO Box 981268				Documented	Disallow and	
SBC Global	West Sacramento, CA 95798	2/23/06	2103	\$691,047.51		Expunge	
020 010001	SBC Long Distance Inc	2/20/00	2100	φοστ,σττ.στ	Insufficiently	Expange	
	PO Box 981268				Documented	Disallow and	
SBC Long Distance Inc	West Sacramento, CA 95798	1/17/06	1579	\$1,000.00		Expunge	
	Veronica Chemers and Nick			÷ 1,2 2 3 1 0 0		P 3 -	
	Chemers Jt Ten 1312 S				Insufficiently		
	Crescent				Documented	Disallow and	
Veronica Chemers and Nick	Park Ridge, IL 60068-5362	8/9/06	15862	\$0.00	Claims	Expunge	

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Twenty-First Omnibus Objection

Exhibit C-2 Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Lewis Helen	Lewis Helen PO Box 418 Fort Defiance, AZ 86504	10/12/06	16365	\$0.00	Untimely Insufficiently Documented Claim	Disallow and Expunge	

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1	2	3	4	5	6	7	8
				Asserted			Surviving
		Date	Claim	Claim	Basis for	Treatment of	Claim
Claimant Name	Address	Filed	Number	Amount	Objection	Claim	Number
	Akebono Corporation				•		
	Attn Michael C Hammer						
	Dickinson Wright PLLC 301 E Liberty Ste 500				Books And	Disallow and	
Akebono Corporation	Ann Arbor, MI 48104-2266	3/28/06	2433	\$231,027.90	Records Claims	Expunge	
	ASM Capital as Assignee for Carrier Terminal Services Inc						
	ASM Capital						
ASM Capital as Assignee for Carrier	7600 Jericho Tpke Ste 302				Books And	Disallow and	
Terminal Services Inc	Woodbury, NY 11797	3/17/06	2316	\$8,125.00	Records Claims	Expunge	
	Atul Pasricha					1 0	
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14020	\$0.00	Records Claims	Expunge	
	Atul Pasricha			,		1. 3.	
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14021		Records Claims	Expunge	
	Atul Pasricha			+ 10,000100			
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14022	\$0.00	Records Claims	Expunge	
	Atul Pasricha			,		F : 3 :	
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14023		Records Claims	Expunge	
	Atul Pasricha			,		1. 3.	
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14024	\$0.00	Records Claims	Expunge	
	Atul Pasricha			70.00			
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14025	\$0.00	Records Claims	Expunge	
	Atul Pasricha			,		1. 3.	
	2394 Heronwood Dr				Books And	Disallow and	
Atul Pasricha	Bloomfield Hills, MI 48302	7/31/06	14026		Records Claims	Expunge	
	Belco Tool & Mfg Inc			‡1.00		,g -	
	225 Terrace St Ext				Books And	Disallow and	
Belco Tool & Mfg Inc	Meadville, PA 16335	5/17/06	6145		Records Claims	Expunge	
	Daewoo International America Corp	2	2.10	, :=,::::0		,g -	
	Gi Yoon Lynn						
	85 Challenger Rd				Books And	Disallow and	
Daewoo International America Corp	Ridgefield Park, NJ 07660	10/10/05	16668		Records Claims	Expunge	

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1	2	3	4	5	6	7	8
	_		-	Asserted	-		Surviving
		Date	Claim	Claim	Basis for	Treatment of	Claim
Claimant Name	Address	Filed	Number	Amount	Objection	Claim	Number
	Floyd Manufacturing Co Inc						
	Scott D Rosen						
	Cohn Birnbaum & Shea PC 100 Pearl St 12th FI			E	Books And	Disallow and	
Floyd Manufacturing Co Inc	Hartford, CT 06103	10/12/05	16679	\$13,456.71 F	Records Claims	Expunge	
<u> </u>	Hydra Lock Corp						
	25000 Joy Blvd			E	Books And	Disallow and	
Hydra Lock Corp	Mount Clemens, MI 48043	5/1/06	3890	\$4,420.00 F	Records Claims	Expunge	
·						' '	
	Laura J Marion						
	Richard Kruger Esq						
	Jaffee Raitt Heuer & Wiess PC 27777 Franklin Rd Ste 2500			E	Books And	Disallow and	
Laura J Marion	Southfield, MI 48034	7/28/06	12219	\$0.00 F	Records Claims	Expunge	
	Macomb County Friend Of Court			·		' '	
	Acct Of David C Collins Case 93 1253 Dm						
	40 N Main St			E	Books And	Disallow and	
Macomb County Friend Of Court	Mt Clemens, MI 38172-2812	6/22/06	8382	\$24,900.47 F	Records Claims	Expunge	
,	Macomb County Friend Of Court			. ,		1 0	
	Acct Of Anthony Aragona Case D9227828						
	40 N Main 6th FI Cty Ct Bldg			E	Books And	Disallow and	
Macomb County Friend Of Court	Mt Clemens, MI 38074-5246	6/22/06	8383	\$1,522.11 F	Records Claims	Expunge	
j	Metaldyne Corporation and Metaldyne Company LLC					, ,	
	Legal Department Sheri Roberts						
Metaldyne Corporation and Metaldyne	47603 Halyard			E	Books And	Disallow and	
Company LLC	Plymouth, MI 48170	7/28/06	11935	\$166,572.04 F	Records Claims	Expunge	
1 2	Noble USA Inc			, ,		' '	
	Yoshihide Honda						
	5450 Meadowbrook Industrial Ct			E	Books And	Disallow and	
Noble USA Inc	Rolling Meadows, IL 60008	10/17/05	16689	\$25.804.80 F	Records Claims	Expunge	
	Pamela Geller			. ,		' '	
	1715 Carrington Way			E	Books And	Disallow and	
Pamela Geller	Bloomfield, MI 48302	7/28/06	12147		Records Claims	Expunge	
	Pasricha Atul			, ,		, ,	
	2394 Heronwood Dr			E	Books And	Disallow and	
Pasricha Atul	Bloomfield Hills, MI 48302	7/31/06	14019			Expunge	

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1	2	3	4	5	6	7	8
		•		Asserted			Surviving
		Date	Claim	Claim	Basis for	Treatment of	Claim
Claimant Name	Address	Filed	Number	Amount	Objection	Claim	Number
	SABO USA						
	Paul R Gilleran						
	Dean & Fulkerson PC 801 W Big Beaver 5th Fl				Books And	Disallow and	
SABO USA	Troy, MI 48084-4767	10/21/05	16651	\$6,524.2	28 Records Claims	Expunge	
	SBC Global						
	PO Box 981268				Books And	Disallow and	
SBC Global	West Sacramento, CA 95798	1/17/06	1583	\$21.9	1 Records Claims	Expunge	
	SBC Yellow Pages						
	SBC AAS Bankruptcy Coordinator						
	100 E Big Beaver				Books And	Disallow and	
SBC Yellow Pages	Troy, MI 48083	11/14/05	563	\$103.3	Records Claims	Expunge	
	Shoichiro Irimajiri						
	Shoichiro Irimajiri Inc 7F Shiodome Superior Bldg						
	1 7 10 Shinbashi				Books And	Disallow and	
Shoichiro Irimajiri	Minato ku Tokyo, 105 0004 Japan	7/26/06	11109	\$746,250.0	00 Records Claims	Expunge	
	Taiho Corporation of America						
	Gary D Santella						
	Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500				Books And	Disallow and	
Taiho Corporation of America	Chicago, IL 60601-1262	10/13/05	16677	\$67.767.0	0 Records Claims	Expunge	
•	The American Team Inc			. , ,		1 0	
	David Van Houzen						
	Director of Finance 42050 Executive Dr				Books And	Disallow and	
The American Team Inc	Harrison Township, MI 48045-1311	10/12/05	16671	\$1.575.9	7 Records Claims	Expunge	
	The Oakwood Group			, ,		1 2 3	
	co Tomothy Okeefe						
	1100 Oakwood Blvd				Books And	Disallow and	
The Oakwood Group	Dearborn, MI 48124	5/16/06	6066	\$11,695.3	Records Claims	Expunge	

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Twenty-First Omnibus Objection

Exhibit D-2 Service List

1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
	Arnopallet Corporation						
	c o Ronald W Buchmeier Esq						
	Hopper Blackwell P C 111 Monument				Untimely Books		
	Cir Ste 452				And Records	Disallow and	
Arnopallet Corporation	Indianapolis, IN 46204	7/31/07	16635	\$26,900.00	Claims	Expunge	
	New York State Department of Health						
	AAG Neal S Mann						
	NYS Office of the Attorney General 120				Untimely Books		
	Broadway				And Records	Disallow and	
New York State Department of Health	New York, NY 10271	7/30/07	16634	\$77.68	Claims	Expunge	

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1	2	3	4	5	6	7	8
				Asserted			Surviving
		Date	Claim	Claim	Basis for	Treatment	Claim
Claimant Name	Address	Filed	Number	Amount	Objection	of Claim	Number
	New York State Department of Taxation and Finance						
	Bankruptcy Section				Untimely Books	Disallow	
New York State Department of Taxation and	PO Box 5300				And Records Tax	and	
Finance	Albany, NY 12205-0300	39321	16647	1440.81	Claims	Expunge	
	State of New Jersey Division of Taxation						
	Compliance Activity				Untimely Books	Disallow	
	PO Box 245				And Records Tax	and	
State of New Jersey Division of Taxation	Trenton, NJ 08695	39298	16649	36000	Claims	Expunge	
	State of New Jersey Division of Taxation						
	Anne Milgram						
	Attorney General of New Jersey Richard J Hughes						
	Complex				Untimely Books	Disallow	
	PO Box 106				And Records Tax	and	
State of New Jersey Division of Taxation	Trenton, NJ 08625-0106	39298	16649	36000	Claims	Expunge	

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1	2	3	4	5	6	7	8
					'		Surviving
		Date	Claim	Asserted	Basis for	Treatment of	Claim
Claimant Name	Address	Filed	Number	Claim Amount	Objection	Claim	Number
	AT&T Global Serivces fka SBC Global						
	AT&T Attorney James Grudus Esq						
	AT&T Inc One AT&T Way Rm 3A218				Untimely	Disallow and	
AT&T Global Serivces fka SBC Global	Bedminster, NJ 07921	8/6/07	16636	\$751,745.35	Claims	Expunge	
	AT&T Global Services fka SBC Global						
	AT&T Attorney James Grudus Esq						
	AT&T Inc One AT&T Way Rm 3A218				Untimely	Disallow and	
AT&T Global Services fka SBC Global	Bedminster, NJ 07921	8/6/07	16637	\$647,310.88	Claims	Expunge	
	C&S Logos Patent and Law Office			,		1 0	
	KPO Box 103				Untimely	Disallow and	
C&S Logos Patent and Law Office	Seoul, 110-601 Republic of Korea	8/13/07	16641	\$28,500.00	Claims	Expunge	
<u> </u>	Marsilli & Co S p A						
	Robert S Downs Esq						
	Miles & Stockbridge PC 10 Light St				Untimely	Disallow and	
Marsilli & Co S p A	Baltimore, MD 21202	8/16/07	16642	\$37,585.30	Claims	Expunge	
·	Ultraseal						
	Teresa Lamb						
	4403 Concourse Dr Ste C				Untimely	Disallow and	
Ultraseal	Ann Arbor, MI 48108	9/14/07	16706	\$19,525.44	Claims	Expunge	
	Wolpert Kenneth D dba Graham Sales & Engineering						
	Sierra Liquidity LLC						
Wolpert Kenneth D dba Graham Sales &					Untimely	Disallow and	
Engineering	Irvine, CA 92614	7/27/07	16632	\$7,810.00	Claims	Expunge	

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1	2	3	4	5	6	7	8
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim		Treatment of Claim	Surviving Claim Number
Cidinant Name	Guilford County Tax Department	rileu	Number	Amount	Objection	Ciaiiii	Number
	PO Box 3328				Untimely Tax	Disallow and	
Guilford County Tax Department	Greensboro, NC 27420	7/3/07	16621	\$117.84		Expunge	
	State of Michigan Department of Treasury Peggy A Housner				Llatin al. Tax	Disallancered	
State of Michigan Department of Treasury	Cadillac PI 3030 W Grand Blvd Ste 10 200 Detroit, MI 48202	7/30/07	16633	\$12,954,363.21	Untimely Tax Claims	Disallow and Expunge	
J .	State of Michigan Department of Treasury State of Michigan Department of Treasury Department of Treasury Revenue AG PO Box 30456				Untimely Tax	Disallow and	
State of Michigan Department of Treasury	Lansing, MI 48909-7955 State of New Jersey Division of Taxation Compliance Activity PO Box 245	7/30/07		. , ,	Untimely Tax		
State of New Jersey Division of Taxation	Trenton, NJ 08695 State of New Jersey Division of Taxation Anne Milgram Attorney General of New Jersey Richard J Hughes Complex PO Box 106	9/4/07	16650	\$133,911.40	Claims Untimely Tax	Expunge Disallow and	
State of New Jersey Division of Taxation	Trenton, NJ 08625-0106	9/4/07	16650	\$133,911.40		Expunge	

EXHIBIT F

UNITED STATES BANKRU SOUTHERN DISTRICT OF			
		X	
In re		:	Chapter 11
DELPHI CORPORATION, <u>e</u>	<u>t al.,</u>	:	Case No. 05-44481 (RDD)
	Debtors.	:	(Jointly Administered)
		v	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
8	4	6	6	7	8

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York September 21, 2007

EXHIBIT G

1	2	3	4	5	6	7	8	9
	_	Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Actco Tool and Manufacturing Company				•			
	Nicholas R Pagliari Esquire							
	The Quinn Law Firm 2222 W Grandview Blvd				Claims Subject To			General
Actco Tool and Manufacturing Company	Erie, PA 16506	6/20/06	8286	\$191,365.69		05-44640	\$31,220.00	Unsecured
5 ,				,				
	AFL Automotive LP Texas Limited Partnership							
	Chad Johnson							
	AFL Automotive 12746 Cimarron Path Ste 116				Claims Subject To			General
AFL Automotive LP Texas Limited Partnership		7/28/06	12200		Modification	05-44567	¢207 11	Unsecured
AFL Automotive LP Texas Limited Partnership	San Antonio, TX 78249 AIM Products	1/26/00	12200	φ307.30	Modification	05-44567	Ф 397.11	Unsecured
I	9100 Henri Bourassa E				Claims Subject To			General
AIM Products	Montreal, Quebec H1E 2S4 Canada	7/12/06	9383		Modification	05-44640	\$450.00	Unsecured
All Toddes	AIM Products	1/12/00	9303	Ψ430.00	Modification	03-44040	Ψ+30.00	Offisecured
	9100 Henri Bourassa E				Claims Subject To			General
AIM Products	Montreal, Quebec H1E 2S4 Canada	7/12/06	9384		Modification	05-44640	¢1 353 10	Unsecured
All Floudes	AIM	7/12/00	9304	\$1,555.10	Widdincation	05-44040	φ1,555.10	Offsecured
I	Attn Nathalie Dubuc							
	9100 Henri Bourassa E				Claims Subject To			General
AIM	Montreal, Quebec H1E 2S4 Canada	7/12/06	9382		Modification	05-44640	¢31 673 81	Unsecured
Allvi	Amroc Investments LLC	1/12/00	9302	Ψ32,Z + 3.30	Wodincation	03-44040	ψ51,075.01	Offsecured
	Attn David S Leinwand Esq							
	535 Madison Ave 15th Fl				Claims Subject To			General
Amroc Investments LLC	New York, NY 10022	7/20/06	10075	\$135,698.55		05-44640	\$21 161 75	Unsecured
Annoe investments lee	100 101K, 141 10022	1120100	10073	ψ100,000.00	Wodincation	05-44040	ΨΖ1,101.70	Onscoured
	AR-BEE Transparent Prod Sierra Liquidity Fund							
	Sierra Liquidity Fund							
	2699 White Rd Ste 255				Claims Subject To			General
AR-BEE Transparent Prod Sierra Liquidity Fund	Irvine, CA 92614	4/24/06	2738	\$4,750.20	Modification	05-44640	\$4,750.20	Unsecured
	ASM Capital as Assignee for Speed Motor							
	Express of WNY Inc							
	ASM Capital							
ASM Capital as Assignee for Speed Motor Express	7600 Jericho Tpke Ste 302				Claims Subject To			General
of WNY Inc	Woodbury, NY 11797	3/16/06	2317	\$88,316.34	Modification	05-44640	\$35,399.20	Unsecured
	AT&T Corp							
	Lisa McLain							
	1355 W University Dr				Claims Subject To			General
AT&T Corp	Mesa, AZ 85021	6/5/06	7506	\$4,424,985.53	Modification	05-44640	\$4,047,181.85	Unsecured
	City of Saginaw							
	City of Saginaw							
	1315 S Washington Rm 105				Claims Subject To			General
City of Saginaw	Saginaw, MI 48601	5/1/06	4157	\$38,757.32	Modification	05-44640	\$34,193.25	Unsecured

1	2	3	4	5	6	7	8	9
·	_	Date	Claim	Asserted Claim		Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	0 51							
	ComEd							
	Attn Bankruptcy Section Revenue Management				01 : 0 1: 1 =			
0	2100 Swift Dr	44/44/05	500	#0.777.00	Claims Subject To	05 44040	#0.000.40	General
ComEd	Oakbrook, IL 60523	11/14/05	568	\$3,777.38	Modification	05-44640	\$3,688.48	Unsecured
	Contrarian Funds LLC as assignee of Intel							
	Americas Inc							
	Contrarian Funds LLC							
0	Attn Alpa Jimenez 411 West Putnam Avenue				01 : 0 1: 1 =			
Contrarian Funds LLC as assignee of Intel	Ste 225	7/00/00	40005	404 000 77	Claims Subject To	05 44040	A== =0.4 ==	General
Americas Inc	Greenwich, CT 06830	7/28/06	12685	\$91,628.77	Modification	05-44640	\$75,781.77	Unsecured
	Deutsche Bank Securities Inc							
	Attn Ross Rosenfelt & Vikas Madan				01 : 0 1: 1 =			
D () D () W ()	60 Wall St 3rd Fl	7/04/00	4 400 4	*********	Claims Subject To	05 44040	*** *** *** ** *	General
Deutsche Bank Securities Inc	New York, NY 10005	7/31/06	14664	\$2,624,997.09	Modification	05-44640	\$2,093,118.87	Unsecured
	Dun & Bradstreet							
	c o Receivable Management Services RMS				Olaina Outria at Ta			0
David O. Bara defendat	PO Box 5126	7/04/00	45000	045400770	Claims Subject To	05 44040	0440 400 07	General
Dun & Bradstreet	Timonium, MD 21094	7/31/06	15663	\$154,367.70	Modification	05-44640	\$140,468.97	Unsecured
	Dun & Bradstreet							
	c o Receivable Management Services RMS				01 : 0 1: 1 =			
D 0 D 1 4 4	PO Box 5126	7/04/00	45005	#004.00	Claims Subject To	05 44040	****	General
Dun & Bradstreet	Timonium, MD 21094	7/31/06	15665	\$284.68	Modification	05-44640	\$284.68	Unsecured
	EIS Inc							
	Kimberly J Robinson							
	Barack Ferrazzano Kirschbaum Perlman &							
510.1	Nagelberg LLP 333 W Wacker Dr Ste 2700	7/40/00	0005	*4 000 05	Claims Subject To	05 44507	050.40	General
EIS Inc	Chicago, IL 60606-1227	7/19/06	9925	\$1,686.25	Modification	05-44567	\$52.46	Unsecured
	EIS Inc							
	Kimberly J Robinson							
	Barack Ferrazzano Kirschbaum Perlman &							
510 .	Nagelberg LLP 333 W Wacker Dr Ste 2700	= / / 0 / 0 0			Claims Subject To		*	General
EIS Inc	Chicago, IL 60606-1227	7/19/06	9927	\$15,421.72	Modification	05-44640	\$15,421.72	Unsecured
	EIS Inc							
	Kimberly J Robinson							
	Barack Ferrazzano Kirschbaum Perlman &				01 : 0 1 : . =			
FIG.	Nagelberg LLP 333 W Wacker Dr Ste 2700	7/40/22	0000	4700.07	Claims Subject To	05 4400	4070 07	General
EIS Inc	Chicago, IL 60606-1227	7/19/06	9928	\$762.05	Modification	05-44624	\$272.65	Unsecured
	Fair Harbor Capital LLC							
	Fair Harbor Capital LLC				01 : 0 :: :=			
5:11.1.0.11.10	875 Ave of the Americas Ste 2305	0/00/2		***	Claims Subject To	05.4:0:5	A. . A. A. A. A. A. A. A.	General
Fair Harbor Capital LLC	New York, NY 10001	3/20/06	2337	\$87,229.82	Modification	05-44640	\$41,210.00	Unsecured

1	2	3	4	5	6	7	8	9
·	_	Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Fisher Unitech Inc				•			
	1150 Stephenson Hwy				Claims Subject To			General
Fisher Unitech Inc	Troy, MI 48083-1187	5/30/06	7066	\$18,484.50	Modification	05-44640	\$18,484.50	Unsecured
	GE Consumer & Industrial f k a GE Lighting							
	Michael B Bach Esq							
	11256 Cornell Park Dr Ste 500				Claims Subject To			General
GE Consumer & Industrial f k a GE Lighting	Cincinnati, OH 45242	7/21/06	10192	\$5,295.00	Modification	05-44567	\$1,833.00	Unsecured
	GE Polymershapes							
	Attn Val Venable							
	c o GE Plastics 9930 Kincey Ave				Claims Subject To			General
GE Polymershapes	Huntersville, NC 28078	7/28/06	11939	\$757.82	Modification	05-44640	\$430.28	Unsecured
	GLT						Amount \$18,484.50 \$1,833.00 \$1,833.00 \$16,053.10 \$10,403,953.43	
	John Welsh							
	3341 Successful Way				Claims Subject To			General
GLT	Dayton, OH 45414	12/2/05	967	\$16,053.10	Modification	05-44640	\$16,053.10	Unsecured
	Goldman Sachs Credit Partners LP Assignee of							
	Siemens VDO Automotive Corporation and							
Goldman Sachs Credit Partners LP Assignee of	Siemens VDO Automotive Inc							
Siemens VDO Automotive Corporation and	One New York Plaza 42nd Fl				Claims Subject To			General
Siemens VDO Automotive Inc	New York, NY 10004	7/28/06	15086	\$10,800,051.81	Modification	05-44640	\$10,403,953.43	Unsecured
	Goldman Sachs Credit Partners LP Assignee of							
	Siemens VDO Automotive Corporation and							
	Siemens VDO Automotive Inc							
	Goldman Sachs Credit Partners LP assignee of							
	Siemans VDO Automotive Corporation and							
	Siemans VDO Automotive Inc							
	Attn Steven F Wasserman Esq Brown Rudnick							
Goldman Sachs Credit Partners LP Assignee of	Berlack Israels LLP							
Siemens VDO Automotive Corporation and	Seven Times Square				Claims Subject To			General
Siemens VDO Automotive Inc	New York, NY 10036	7/28/06	15086	\$10,800,051.81	Modification	05-44640	\$10,403,953.43	Unsecured
	Goldman Sachs Credit Partners LP							
	Goldman Sachs Credit Partners LP							
	One New York Plz 42nd Fl				Claims Subject To			General
Goldman Sachs Credit Partners LP	New York, NY 10004	6/6/06	7547	\$653,828.81	Modification	05-44640	\$627,270.58	Unsecured
	Hain Capital Holdings LLC							
	Attn Ganna Liberchuk							
	301 Rte 17 6th Fl				Claims Subject To			General
Hain Capital Holdings LLC	Rutherford, NJ 07070	12/5/05	991	\$50,545.72	Modification	05-44640	\$49,699.72	Unsecured

1	2	3	4	5	6	7	8	9
	Z	Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Hain Capital Holdings LLC							
	Attn Ganna Liberchuk							
	301 Rte 17 6th Fl				Claims Subject To			General
Hain Capital Holdings LLC	Rutherford, NJ 07070	5/2/06	4465	\$116,942.39	Modification	05-44640	\$100,824.47	Unsecured
, ,	Harrington Tool and Die Inc			, ,				
	Theodore Zaharia President							
	2555 Matte Blvd				Claims Subject To			General
Harrington Tool and Die Inc	Brossard, QC J4Y 2H1 Canada	11/18/05	668			05-44640	\$285,519.65	Unsecured
	Henkel Corporation Henkel Electronics			, , , , , , , , , , , , , , , , , , , ,			,,	
	15051 E Don Julian Rd				Claims Subject To			General
Henkel Corporation Henkel Electronics	Industry, CA 91746	7/25/06	10681	\$781,205.06		05-44567	\$3,460,15	Unsecured
Troimer desporation resimes alocal estimate	Henkel Corporation Sovereign Commercial			4.01,200.00			ψο, .σσσ	33
	Group							
	Po Box 485				Claims Subject To			General
Henkel Corporation Sovereign Commercial Group	Avon. OH 44011	7/31/06	13249		Modification	05-44640	\$10,358,10	Unsecured
Tronker corporation covereign commercial creap	Henkel Surface Technologies	1701700	10210	ψ11,112.00	Modification	00 11010	Ψ10,000.10	Chicocarca
	Henkel Surface Technologies							
	32100 Stephenson Hwy				Claims Subject To			General
Henkel Surface Technologies	Madison Heights, MI 48071	5/22/06	6497		Modification	05-44640	\$67 576 91	Unsecured
Tionici curiuse realinategies	Hertz Equipment Rental Eft	0/22/00	0101	ψοι,σισ.σι	Modification	00 11010	ψον,ονοιο ι	Chicocarca
	PO Box 26390				Claims Subject To			General
Hertz Equipment Rental Eft	Oklahoma City, OK 73126-0390	5/8/06	5305		Modification	05-44640	\$41,004,30	Unsecured
Trong Equipment Northal Etc	Hutchinson Seal De Mexico Sa De Cv	0,0,00	0000	ψο 1, 17 σ.σσ	Modification	00 11010	ψ11,001.00	Chicocarca
	Pelicanos No 313 Col San Fernando Parque							
	Industrial Los Olivos				Claims Subject To			General
Hutchinson Seal De Mexico Sa De Cv	Ensenada, Baja CA 22785 Mexico	7/28/06	12255		Modification	05-44640	\$4 344 74	Unsecured
Tratorinison cear be wexted od be ov	Illinois Tool Works Inc	1120100	12200	Ψ20,040.20	Wodinoation	00 44040	ψ+,0++.7+	Onocourca
	Trans Tech America 475 N Gary Ave				Claims Subject To			General
Illinois Tool Works Inc	Carol Stream, IL 60188-490	7/28/06	12246		Modification	05-44640	\$12 732 50	Unsecured
minolo 1001 Works inc	JPMorgan Chase Bank NA	1720700	12240	ψ10,001.00	Wodinoation	00 44040	Ψ12,702.00	Onocourca
	Stanley Lim							
	270 Park Ave 17th FI				Claims Subject To			General
JPMorgan Chase Bank NA	New York, NY 10017	2/3/06	1772	\$610,197.60	,	05-44640	\$598,042.84	
or Morgan Onase Bank NA	JPMorgan Chase Bank NA	2/3/00	1112	ψο το, το τ.οο	Wodincation	03-44040	Ψ000,042.04	Onscource
	Stanley Lim							
	270 Park Ave 17th FI				Claims Subject To			General
JPMorgan Chase Bank NA	New York, NY 10017	6/23/06	8402		Modification	05-44640	\$15 524 25	Unsecured
or worgan onase bank wa	JPMorgan Chase Bank NA	0/23/00	0402	ψ10,024.20	Modification	03-44040	ψ10,024.20	O i i Secureu
	Neelima Veluvolu							
	270 Park Ave 17th FI				Claims Subject To			General
JPMorgan Chase Bank NA		7/27/06	11770			05-44567		
JE MOLYALI CHASE DAHK INA	New York, NY 10017	1121100	11770	φυ 15,3∠9.09	เขเบนเทษสนเปท	05-44567	Ф049.72	Unsecured

1	2	3	4	5	6	7	8	9
		Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Keats Southwest Inc							
	Keats Southwest Inc							
	350 W Holbrook Dr				Claims Subject To			General
Keats Southwest Inc	Wheeling, IL 60090	10/25/05	104	\$25,760.03	Modification	05-44640	\$9,472.54	Unsecured
	Kensa LLC							
	David J Nowaczewski							
	Bodman LLP 6th Fl at Ford Field							
	1901 St Antoine St				Claims Subject To			General
Kensa LLC	Detroit, MI 48226	7/31/06	14109	\$165,738.24	Modification	05-44640	\$35,657.84	Unsecured
	Keystone Powdered Metal Company							
	Susan P Persichilli Esq							
	Buchanan Ingersoll & Rooney PC 1 Chase							
	Manhattan Plaza							
	35th Flr				Claims Subject To			General
Keystone Powdered Metal Company	New York, NY 10007	8/2/06	15792	\$140,983.79	Modification	05-44640	\$109,338.54	Unsecured
	Lehigh Safety Shoe Co Llc							
	39 E Canal St				Claims Subject To			General
Lehigh Safety Shoe Co Llc	Nelsonville, OH 45764	7/25/06	14186	\$18,866.13	Modification	05-44640	\$18,866.13	Unsecured
	Lexington Rubber Group Inc							
	Lexington Connector Seals 1510 Ridge Rd	= /00 /00			Claims Subject To		****	General
Lexington Rubber Group Inc	Vienna, OH 44473-970	7/28/06	11925	\$317,117.86	Modification	05-44640	\$239,762.56	Unsecured
	Liquidity Solutions Inc dba Capital Markets							
	Liquidity Solutions Inc dba Revenue							
	Management				Olaina Oubia at Ta			0
Linciality Only in an Inc. all a Constant Mandage	One University PIz Ste 312	44/7/05	40.4		Claims Subject To	05 44040	674 047 0 0	General
Liquidity Solutions Inc dba Capital Markets	Hackensack, NJ 07601	11/7/05	404	\$78,488.06	Modification	05-44640	\$71,947.33	Unsecured
	Madison Investment Trust Series 38 Madison Investment Trust Series 38							
	6310 Lamar Ave Ste 120				Claims Subject To			General
Madison Investment Trust Series 38	Overland Park, KS 66202	5/26/06	6922		Modification	05-44640	¢1 617 37	Unsecured
Madison investment trust series so	Madison Niche Opportunities LLC	3/20/00	0322	Ψ1,017.37	Wodincation	03-44040	ψ1,017.57	Orisecured
	Madison Niche Opportunities LLC							
	6310 Lamar Ave Ste 120				Claims Subject To			General
Madison Niche Opportunities LLC	Overland Park, KS 66202	12/27/05	1336			05-44640	\$129,740.24	
Madison Wiche Opportunites ELO	Matheson Tri Gas	12/21/03	1000	ψ100,100.01	Wodincation	03-44040	Ψ125,740.24	Onscoured
	Matheson Tri Gas							
	959 Rte 46 E				Claims Subject To			General
Matheson Tri Gas	Parsippany, NJ 07054	2/16/06	2038	\$309.95	Modification	05-44640	\$309.95	Unsecured
	Miba Sinter Austria Gmbh	2, 10,00		Ψ000.00		55 11010	Ψ000.00	2.100001.00
	Mr Aichinger							
	Dr Mitterbauer Strasse 1				Claims Subject To			General
Miba Sinter Austria Gmbh	Vorchdorf, 04655 Austria	6/5/06	7488	\$12.979.58	Modification	05-44640	\$12.979 58	Unsecured

1	2	3	4	5	6	7	8	9
		Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Midtown Claims LLC				·			
	Attn Meghan Slow							
	65 E 55th St 19th FI				Claims Subject To			General
Midtown Claims LLC	New York, NY 10022	4/3/06	2461	\$373,860.72	Modification	05-44640	\$360,479.13	Unsecured
	Midwest Tool & Die Corp							
	Attn Mark A Warsco							
	Rothberg Logan & Warsco LLP PO Box 11647				Claims Subject To			General
Midwest Tool & Die Corp	Fort Wayne, IN 46859-1647	12/1/06	16441	\$188,413.44	Modification	05-44640	\$41,282.67	Unsecured
	SBC Advanced Solutions							
	SBC Advanced Solutions							
	PO Box 981268				Claims Subject To			General
SBC Advanced Solutions	West Sacramento, CA 95798	12/12/05	1126	\$3,236,025.11	Modification	05-44640	\$2,987,478.61	Unsecured
	SBC Datacomm							
	SBC Datacomm							
	PO Box 981268				Claims Subject To			General
SBC Datacomm	West Sacramento, CA 95798	12/12/05	1125	\$7,661.10	Modification	05-44640	\$6,885.03	Unsecured
	SBC Global							
	PO Box 981268				Claims Subject To			General
SBC Global	West Sacramento, CA 95798	1/17/06	1582	\$110.32	Modification	05-44612	\$84.94	Unsecured
	SBC Global							
	PO Box 981268				Claims Subject To			General
SBC Global	West Sacramento, CA 95798	1/17/06	1584	\$368.59	Modification	05-44640	\$238.20	Unsecured
	SBC Global							
	PO Box 981268				Claims Subject To			General
SBC Global	West Sacramento, CA 95798	1/17/06	1585	\$602.51	Modification	05-44567	\$336.91	Unsecured
	SBC Global							
	SBC Global Bankruptcy Group							
	PO Box 981268				Claims Subject To			General
SBC Global	W Sacramento, CA 95798	4/3/06	2529	\$195.10	Modification	05-44640	\$174.87	Unsecured
	SBC Long Distance Inc							
	PO Box 981268				Claims Subject To			General
SBC Long Distance Inc	West Sacramento, CA 95798	2/21/06	2102	\$29.60	Modification	05-44612	\$29.60	Unsecured
	Sierra Liquidity Fund							
	2699 White Rd Ste 255				Claims Subject To			General
Sierra Liquidity Fund	Irvine, CA 92614	1/25/06	1664	\$226,945.46	Modification	05-44640	\$219,630.63	Unsecured
	Spx Corp							
	Lightnin 135 Mount Read Blvd				Claims Subject To			General
Spx Corp	Rochester, NY 14611	4/27/06	2964	\$5,899.98	Modification	05-44640	\$5,899.98	Unsecured
	Stephenson Corporation							
	4401 Western Rd				Claims Subject To			General
Stephenson Corporation	Flint, MI 48506	7/11/06	9312	\$55,193.34	Modification	05-44640	\$28,565.39	Unsecured

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Delphi Corporation
Twenty-First Omnibus Objection
Exhibit F-1 (Single) Service List

1	2	3	4	5	6	7	8	9
		Date	Claim	Asserted Claim	Basis for	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature
	Stonehill Institutional Partners LP							
	co Stonehill Capital Management							
	885 Third Ave 30th FI				Claims Subject To			General
Stonehill Institutional Partners LP	New York, NY 10022	12/29/05	1369	\$319,535.73	Modification	05-44640	\$319,535.73	Unsecured
	Stonehill Institutional Partners LP							
	co Stonehill Capital Management							
	885 Third Ave 30th FI				Claims Subject To			General
Stonehill Institutional Partners LP	New York, NY 10022	12/29/05	1370	\$41,273.82	Modification	05-44640	\$41,273.82	Unsecured
	Venture Plastics Inc							
	Jeffery M Levinson							
	Margulies & Levinson LLP 30100 Chagrin Blvd							
	No 250				Claims Subject To			General
Venture Plastics Inc	Cleveland, OH 44124	7/20/06	10016	\$347,605.98	Modification	05-44640	\$173,841.50	Unsecured
	Vimelsa International SA de CV							
	Vimelsa International SA de CV							
	Ave Primera 867 Col Nazario Ortiz				Claims Subject To			General
Vimelsa International SA de CV	Saltillo, Coah 25100 Mexico	11/10/05	484	\$35,043.24	Modification	05-44640	\$29,146.24	Unsecured
	Weber Screwdriving System							
	1401 Front St				Claims Subject To			General
Weber Screwdriving System	Yorktown Height, NY 10598	6/29/06	8760	\$8,414.10	Modification	05-44640	\$5,298.00	Unsecured
	Wiegel Tool Works Inc							
	David Leibowitz							
	Leibowitz Law Center 420 W Clayton St				Claims Subject To			General
Wiegel Tool Works Inc	Waukegan, IL 60085	7/25/06	10752	\$121,998.56	Modification	05-44567	\$121,563.20	Unsecured
·	Xpedx							
	28401 Schoolcraft Rd Ste 400				Claims Subject To			General
Xpedx	Livonia, MI 48150-2238	7/25/06	10591	\$3,180.05	Modification	05-44640	\$3,180.05	Unsecured

05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document Pg 181 of 217 Delphi Corporation Twenty-First Omnibus Objection Exhibit F-2 (Single) Service List

1	2	3	4	5	6	7	8	9
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature
	Wisconsin Department of Revenue							
	James Polkowski							
	2135 Rimrock Rd				Tax Claim Subject To			
Wisconsin Department of Revenue	Madison, WI 53713	6/19/06	8458	\$1,868.68	Modification	05-44623	\$1,527.11	Priority
	Wisconsin Department of Revenue							
	James Polkowski							
	2135 Rimrock Rd				Tax Claim Subject To			
Wisconsin Department of Revenue	Madison, WI 53713	6/19/06	8458	\$1,868.68	Modification	05-44623	\$1,527.11	Priority

EXHIBIT H

UNITED STATES BANKRUPTCY C SOUTHERN DISTRICT OF NEW YO		
	X	
In re	: :	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	: v	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted Claim	Basis For Objection	Treatment Of Claim						
Filed	Number	Amount ¹		Correct Debtor	Modified Amount	Modified Nature				
8	4	6	6	7	8	9				

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR

SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York September 21, 2007

EXHIBIT I

1	2	3	4	5	6	7	8	9	10	11	12
		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed		Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	3M CompanyAttn Alpha KhaldiOffice of										
	General Counsel Bldg 220 9E 02St				Modified Claims						General
3M Company	Paul, MN 55144	4/3/06	2468	\$517,747.63	Asserting Reclamation	05-44640	\$34,337.94	1 Priority	05-44640	\$465,951.07	Unsecured
. ,	AFL Automotive Limited Partnership										
	Michigan Limited PartnershipChad										
	JohnsonAFL Automotive 12746										
AFL Automotive Limited Partnership	Cimarron Path Ste 116San Antonio, TX				Modified Claims						General
Michigan Limited Partnership	78249	7/28/06	12203	\$17,473.74	Asserting Reclamation	05-44567	\$4,222.28	3 Priority	05-44567	\$5,584.44	Unsecured
	American Aikoku Alpha IncGary										
	VistMasuda Funai Eifert & Mitchell Ltd										
	203 N LaSalle St Ste 2500Chicago, IL				Modified Claims						
American Aikoku Alpha Inc	60601	10/17/05	16692	\$5,823.94	Asserting Reclamation	05-44640	\$5,823.94	4 Priority			
	American Molded ProductsMichael										
	AiutoOperations 51490 Celeste				Modified Claims						
American Molded Products	DrShelby Township, MI 48315	10/13/05	16680	\$498.74	Asserting Reclamation	05-44640	\$498.74	4 Priority			
	Bear Stearns Investment Products										
1	IncAttn Laura L Torrado383 Madison				Modified Claims						General
Bear Stearns Investment Products Inc	Ave New York, NY 10179	1/31/06	1728	\$212,632.48	Asserting Reclamation	05-44640	\$4,315.42	2 Priority	05-44640	\$177,243.00	Unsecured
	Bear Stearns Investment Products										
	IncAttn Laura L Torrado383 Madison				Modified Claims			General			
Bear Stearns Investment Products Inc	Ave New York, NY 10179	7/27/06	11256	\$2,405,898.43	Asserting Reclamation	05-44640	\$1,840,483.50	Unsecured	l		
	Cardone Industries IncFrank Travaline										
	Director of Credit5501 Whitaker Ave				Modified Claims						
Cardone Industries Inc	Philadelphia, PA 19124-1799	10/12/05	16662	\$9,760.00	Asserting Reclamation	05-44612	\$9,760.00	Priority			
	01: 0: 10.11										
	Chicago Rivet & Machine CoJohn C				Madifical Olaina						
Chicago Divet 9 Machine Co	Osterman President901 Frontenac Rd	40/40/05	40050	ΦE 020 04	Modified Claims	05 44040	фг 000 O	1 Dais aite			
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/10/05	16658	\$5,830.84	Asserting Reclamation	05-44640	\$5,830.84	Priority			
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/11/05	16660	¢2 122 3/	Asserting Reclamation	05-44640	\$2,133.34	1 Priority			
Chicago Rivet & Machine Co	PO Box 300 INaperville, IL 00300-700 I	10/11/03	10000	φ2,133.34	Asserting Reciamation	03-44040	φ 2 , 133.34	+ FIIOTILY			
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/12/05	16666	\$1 553 52	Asserting Reclamation	05-44640	\$1,553.52	Priority			
Chicago Pavet a Machine Co	S SOX GOO TRAPERVINE, IL GOOGG-7001	10/12/03	10000	ψ1,000.02	, looorting reciamation	33 7 7070	ψ1,000.02	- i iioiity			
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/10/05	16667	\$1,735.38	Asserting Reclamation	05-44640	\$1,735.38	3 Priority			
		. 5. 10.00	.0007	\$ 1,1 00.00		30 . 10 10	\$ 1,7 00.00				
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/10/05	16669	\$11 201 77	Asserting Reclamation	05-44640	\$11,201.77	7 Priority			

1	2	3	4	5	6	7	8	9	10	11	12
						-					
2		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/10/05	16670	\$ 822.47		05-44640	\$822.47	Priority			
Chicago Rivet & Machine Co	PO Box 300 (Naperville, IL 60300-700)	10/10/03	10070	Φ022.47	Asserting Reciamation	05-44040	Φ022.47	FIIOTILY			
	Chicago Rivet & Machine CoJohn C										
	Osterman President901 Frontenac Rd				Modified Claims						
Chicago Rivet & Machine Co	PO Box 3061Naperville, IL 60566-7061	10/10/05	16685	\$871.08	Asserting Reclamation	05-44640	\$871.08	Priority			
Chicago Favor a Machine Co	Coilcraft IncAlan Mansho1102 Silver	10/10/00	10000	φον 1.00	Modified Claims	00 11010	ψοί 1.00	, i nonty			
Coilcraft Inc	Lake Rd Cary, IL 60013	10/12/05	16690	\$4 434 68		05-44640	\$4,434.68	Priority			
	Contrarian Funds LLC as Assignee of			7 1,10 1100	, increasing the continuous		Ţ.,				
	Mead Westvaco CorporationAttn Alpa										
Contrarian Funds LLC as Assignee of	Jimenez411 W Putnam Ave Ste 225				Modified Claims						General
Mead Westvaco Corporation	Greenwich, CT 06830	7/24/06	10380	\$1,487,077.20	Asserting Reclamation	05-44640	\$28,965.90	Priority	05-44640	\$925,079.70	Unsecured
·	CTS Corporation171 Covington Dr				Modified Claims			,			
CTS Corporation	Bloomingdale, IL 60108	7/27/06	11256	\$2,405,898.43	Asserting Reclamation	05-44640	\$164,265.01	Priority			
	Deutsche Bank Securities IncAttn Ross										
	Rosenfelt & Vikas Madan60 Wall St 3rd				Modified Claims			General			
Deutsche Bank Securities Inc	FI New York, NY 10005	7/31/06	14139	\$1,206,143.24	Asserting Reclamation	05-44640	\$936,436.06	Unsecured			
	Diodes IncorporatedDarlene										
	James3050 E Hillcrest Dr Ste 200				Modified Claims						
Diodes Incorporated	Westlake Village, CA 91362	10/18/05	16699	\$1,421.23		05-44640	\$1,421.23	Priority			
	Donaldson Company Inc1400 W 94th				Modified Claims						General
Donaldson Company Inc	St Bloomington, MN 55431-2301	7/24/06	10490	\$538,577.55	Asserting Reclamation	05-44640	\$3,317.52	Priority	05-44640	\$328,940.05	Unsecured
	EIS IncKimberly J RobinsonBarack										
	Ferrazzano Kirschbaum Perlman &										
	Nagelberg LLP 333 W Wacker Dr Ste				Modified Claims						General
EIS Inc	2700Chicago, IL 60606-1227	7/19/06	9926	\$2,092.50	Asserting Reclamation	05-44640	\$570.00	Priority	05-44640	\$1,522.50	Unsecured
	Electro Dynamics Crystal										
Florita Demonstra Oscatal Oscaración	CorporationTim Abbott President9075	40/40/05	40000	40,000,00	Modified Claims	05 44040	#0.000.00	Deirenite			
Electro Dynamics Crystal Corporation	Cody St Overland Park, KS 66214	10/18/05	16698	\$2,960.00	Asserting Reclamation	05-44640	\$2,960.00	Priority			
	Fair Harbor Capital LLCFair Harbor Capital LLC875 Ave of the Americas				Modified Claims						General
Fair Harbor Capital LLC	Ste 2305 New York, NY 10001	3/3/06	2186	¢41 005 40		05-44640	\$1,423.64	Driority	05-44640	¢20 411 76	Unsecured
Fall Harbor Capital LLC	Forest City Technologies IncCharles E	3/3/00	2100	φ41,065.4C	Asserting Reciamation	05-44040	Φ1, 4 23.04	FIIOTILY	03-44040	φ39,411.7C	Onsecured
	Schillig VP Finance299 Clay St PO Box				Modified Claims						
Forest City Technologies Inc	86Wellington, OH 44090	10/12/05	16682	\$0,000,31		05-44640	\$9,009.31	Priority			
Torest Oity Technologies inc	Fulton Industries IncKenneth C Baker	10/12/03	10002	ψ9,009.51	Asserting Reciamation	03-44040	ψ9,009.51	Tionty			
	EsgEastman & Smith Ltd One SeaGate				Modified Claims						
Fulton Industries Inc	24th FIToledo, OH 43604	10/12/05	16664	\$912 23		05-44640	\$912 23	Priority			
	Goldman Sachs Credit Partners LP	. 5 2. 50		¥0.2.20		-5	ψ0. L .L				
Goldman Sachs Credit Partners LP	Assignee of Siemens VDO Automotive										
Assignee of Siemens VDO Automotive	Corporation and Siemens VDO										
Corporation and Siemens VDO	Automotive IncOne New York Plaza				Modified Claims						General
Automotive Inc	42nd Fl New York, NY 10004	7/31/06	15064	\$5,895,235.82	Asserting Reclamation	05-44640	\$217,346.00	Priority	05-44640	\$5,461,678.5	Unsecured

1	2	3	4	5	6	7	8	9	10	11	12
		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed		Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	Goldman Sachs Credit Partners LP										
	Assignee of Siemens VDO Automotive										
	Corporation and Siemens VDO										
	Automotive IncGoldman Sachs Credit										
	Partners LP assignee of Siemans VDO										
	Automotive Corporation and Siemans										
Goldman Sachs Credit Partners LP	VDO Automotive IncAttn Steven F										
Assignee of Siemens VDO Automotive											
Corporation and Siemens VDO	Berlack Israels LLPSeven Times				Modified Claims						General
Automotive Inc	SquareNew York, NY 10036	7/31/06	15064	\$5 895 235 82		05-44640	\$217,346.00	Priority	05-44640	\$5,461,678.5	
7 101011101110	Goldman Sachs Credit Partners LPAttn	.,,,,,,		40,000,200.02	7 to containing 1 to contain at a contained in	00 11010	\$2,00.00	· · · · · · · · · · · · · · · ·	00 11010	ψο, το τ,στ στο	
	Pedro Ramirezc o Goldman Sachs &										
	Co 30 Hudson 17th FlJersey City, NJ				Modified Claims						General
Goldman Sachs Credit Partners LP	07302	7/28/06	11965	\$105,650.59	Asserting Reclamation	05-44640	\$3,559.48	Priority	05-44640	\$101,558.10	Unsecured
	Goldman Sachs Credit Partners LPc o										
	Goldman Sachs & CoAttn Pedro										
	Ramirez 30 Hudson 17th FlJersey City,				Modified Claims						General
Goldman Sachs Credit Partners LP	NJ 07302	7/28/06	11966	\$5,491.20	Asserting Reclamation	05-44567	\$44.00	Priority	05-44567	\$2,690.20	Unsecured
	Goldman Sachs Credit Partners LPc o										
	Goldman Sachs & CoAttn Pedro										
	Ramirez 30 Hudson 17th FlJersey City,				Modified Claims						General
Goldman Sachs Credit Partners LP	NJ 07302	7/28/06	11967	\$5,019,217.38	Asserting Reclamation	05-44640	\$169,102.74	Priority	05-44640	\$4,824,792.70	Unsecured
	Graber Rogg IncArthur Zampella										
	President22 Jackson Dr Cranford, NJ	40/44/05	40070	** ***	Modified Claims	05 44040		,			
Graber Rogg Inc	07016	10/11/05	16673	\$1,376.07	Asserting Reclamation	05-44640	\$1,376.07	Priority			
	Graber Rogg IncArthur Zampella President22 Jackson Dr Cranford, NJ				Modified Claims						
Graber Rogg Inc	07016	10/12/05	16674	¢26.252.02		05-44640	\$26,352.82	Driority			
Graber Rogg Inc	Graber Rogg IncArthur Zampella	10/12/03	10074	\$20,332.62	Asserting Reciamation	05-44040	φ20,352.62	FIIOTILY			
	President22 Jackson Dr Cranford, NJ				Modified Claims						
Graber Rogg Inc	07016	10/11/05	16676	\$2 547 30	Asserting Reclamation	05-44640	\$2,547.30	Priority			
Crabol Rogg IIIO	H & L Tool Company IncNirendu	10/11/00	10070	Ψ2,017.00	7 toodrang 1 toolamation	00 11010	Ψ2,017.00	i Honey			
	Dhar32701 Dequinder Madison				Modified Claims						
H & L Tool Company Inc	Heights, MI 48071-1595	10/9/05	16665	\$7.344.65	Asserting Reclamation	05-44640	\$7,344.65	Priority			
	Henkel Corporation Henkel LoctitePO			. ,	Modified Claims		. ,	,			General
Henkel Corporation Henkel Loctite	Box 485 Avon, OH 44011	7/31/06	13441	\$115,694.05	Asserting Reclamation	05-44640	\$177.36	Priority	05-44640	\$31,103.18	Unsecured
	Hewitt Tool & Die IncGeorge E				_						
	Hewitt1138 E 400 S PO Box				Modified Claims						
Hewitt Tool & Die Inc	47Oakford, IN 46965-0047	10/17/05	16700	\$7,828.35	Asserting Reclamation	05-44640	\$7,828.35	Priority			
	HK Metal Craft Manufacturing										
	CorpMaria Alen35 Industrial Rd PO Box				Modified Claims						
HK Metal Craft Manufacturing Corp	775Lodi, NJ 07645	10/10/05	16656	\$572.00	Asserting Reclamation	05-44640	\$572.00	Priority			

1	2	3	4	5	6	7	8	9	10	11	12
		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed		Claim Amount	Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
Sidificant Nume	HK Metal Craft Manufacturing	Tilou	Number	Olaini Amount	Dusis for Objection	Desitor	Amount	Natare	DUDIOIZ	Amount	Natarez
	CorpMaria Alen35 Industrial Rd PO Box				Modified Claims						
HK Metal Craft Manufacturing Corp	775Lodi, NJ 07645	10/10/05	16657	\$3,850,28		05-44640	\$3,850.28	Priority			
The state of the s	HK Metal Craft Mfg CorpMaria Alen35			70,000.00			70,000				
	Industrial Rd PO Box 775Lodi. NJ				Modified Claims						
HK Metal Craft Mfg Corp	07645	10/10/05	16655	\$1,533,05	Asserting Reclamation	05-44640	\$1,533.05	Priority			
3	Illinois Tool Works Incltw Shakeproof			, ,	J		, ,				
	Automotive Prod PO Box				Modified Claims						General
Illinois Tool Works Inc	92052Chicago, IL 60675	7/17/06	9567	\$151,274.89	Asserting Reclamation	05-44481	\$7,127.23	Priority	05-44481	\$41,689.0°	1 Unsecured
	International Rectifier				0		. ,	,			
	CorporationRichard Brunette and										
	Theresa WardleSheppard Mullin										
	Richter & Hampton LLP 333 S Hope St				Modified Claims						General
International Rectifier Corporation	48th FILos Angeles, CA 90071	7/31/06	13788	\$1,423,472.76	Asserting Reclamation	05-44640	\$25,243.50	Priority	05-44640	\$1,292,361.39	Unsecured
·	ITW CIP850 Steamplant Rd Gallatin,				Modified Claims						General
ITW CIP	TN 37066	7/17/06	9571	\$29,467.26	Asserting Reclamation	05-44481	\$1,631.23	Priority	05-44481	\$23,666.93	3 Unsecured
	JPMorgan Chase Bank NA as Assignee										
JPMorgan Chase Bank NA as Assignee	of Brazeway IncStanley Lim270 Park				Modified Claims						General
of Brazeway Inc	Ave New York, NY 10017	1/6/06	14052	\$1,881,302.43	Asserting Reclamation	05-44640	\$101,905.91	Priority	05-44640	\$1,779,396.52	2 Unsecured
	JPMorgan Chase Bank NAStanley										
	Lim270 Park Ave 17th FI New York, NY				Modified Claims						General
JPMorgan Chase Bank NA	10017	2/3/06	1771	\$200,547.61	Asserting Reclamation	05-44640	\$38,016.28	Priority	05-44640	\$117,014.20	Unsecured
	JPMorgan Chase Bank NAStanley										
	Lim270 Park Ave 17th FI New York, NY				Modified Claims						General
JPMorgan Chase Bank NA	10017	2/3/06	1773	\$516,132.52	Asserting Reclamation	05-44640	\$34,000.11	Priority	05-44640	\$128,058.28	Unsecured
	JPMorgan Chase Bank NAStanley										
	Lim270 Park Ave 17th FI New York, NY				Modified Claims						General
JPMorgan Chase Bank NA	10017	6/23/06	8401	\$93,681.46	Asserting Reclamation	05-44624	\$9,795.53	Priority	05-44624	\$80,183.50	Unsecured
	JPMorgan Chase Bank NAStanley										
	Lim270 Park Ave 17th FI New York, NY				Modified Claims						General
JPMorgan Chase Bank NA	10017	6/23/06	8403	\$1,254,523.02	Asserting Reclamation	05-44640	\$223,076.13	Priority	05-44640	\$1,030,583.40	Unsecured
	JPMorgan Chase Bank NANeelima										
	Veluvolu270 Park Ave 17th Fl New				Modified Claims			General			
JPMorgan Chase Bank NA	York, NY 10017	7/27/06	11785	\$615,329.09	Asserting Reclamation	05-44640	\$14,410.00	Unsecured			
	Kamax SAUErich CornellaEmperador 4				Modified Claims						
Kamax SAU	E 46136Museros, Spain	10/13/05	16675	\$0.00	Asserting Reclamation	05-44640	\$1,803.58	Priority			
	KOA Speer Electronics IncScott W										
	RiceBolivar Dr PO Box 547Bradford,				Modified Claims			<u></u>			
KOA Speer Electronics Inc	PA 16701	10/10/05	16672	\$495.50	Asserting Reclamation	05-44640	\$495.50	Priority			
	KOA Speer Electronics IncScott W Rice										
	Chairman & PresidentBolivar Dr PO				Modified Claims						
KOA Speer Electronics Inc	Box 547Bradford, PA 16701	10/10/05	16686	\$61,091.71	Asserting Reclamation	05-44640	\$60,936.01	Priority			

1	2	3	4	5	6	7	8	9	10	11	12
		Date	Claim	Accordad		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed		Asserted Claim Amount	Basis for Objection	Correct Debtor	Amount	Modified Nature	Debtor2	Modified Amount2	Modified Nature2
- Statistical Control	KOA Speer Electronics IncScott W Rice	- IICa	Teamber	Graini Amount	Basis for Objection	DODIO	Amount	Huture	BODIOIZ	Amountz	Nuturez
	Chairman & PresidentBolivar Dr PO				Modified Claims						
KOA Speer Electronics Inc	Box 547Bradford, PA 16701	10/10/05	16687	\$84.902.01	Asserting Reclamation	05-44640	\$82,085.30	Priority			
· · · · · · · · · · · · · · · · · · ·	Lexington Rubber Group IncLexington			. ,			. ,	,			
	Connector Seals 1510 Ridge RdVienna,				Modified Claims						General
Lexington Rubber Group Inc	OH 44473-970	7/28/06	11924	\$80,802.00	Asserting Reclamation	05-44640	\$28,390.99	Priority	05-44640	\$52,411.0°	Unsecured
·	Lexington Rubber Group IncLexington										
	Connector Seals 1510 Ridge RdVienna,				Modified Claims						General
Lexington Rubber Group Inc	OH 44473-970	7/28/06	12151	\$41,919.98	Asserting Reclamation	05-44640	\$12,451.81	Priority	05-44640	\$26,983.63	Unsecured
	Linear Technology CorporationJames M										
	SullivanMcDermott Will & Emery 50										
	Rockefeller PlzNew York, NY 10020-				Modified Claims						
Linear Technology Corporation	1605	10/13/05	16681	\$116,070.80	Asserting Reclamation	05-44640	\$116,070.80	Priority			
	Longacre Master Fund LtdVladimir										
	Jelisavcic810 Seventh Ave 22nd Fl				Modified Claims						General
Longacre Master Fund Ltd	New York, NY 10019	6/6/06	7571	\$152,953.02	Asserting Reclamation	05-44640	\$12,021.80	Priority	05-44640	\$103,141.10	Unsecured
	Longacre Master Fund LtdVladimir										
	Jelisavcic810 Seventh Ave 22nd Fl				Modified Claims						General
Longacre Master Fund Ltd	New York, NY 10019	6/20/06	8285	\$230,466.50	Asserting Reclamation	05-44640	\$8,317.35	Priority	05-44640	\$200,061.1	Unsecured
	Longacre Master Fund LtdVladimir										
	Jelisavcic810 Seventh Ave 22nd Fl	7/00/00	40070	4005 404 00	Modified Claims	05 44505	*****		05 44507	000 004 0	General
Longacre Master Fund Ltd	New York, NY 10019	7/28/06	12370	\$225,484.00	Asserting Reclamation	05-44507	\$202,500.00	Priority	05-44507	\$22,984.00	Unsecured
	Longacre Master Fund LtdVladimir				Madifical Olaina						0 1
Lawrence Master Fried Ltd	Jelisavcic810 Seventh Ave 22nd FI	40/0/00	40040	¢474 705 74	Modified Claims	05 44640	#00 F04 04	Dui a with a	05 44640	£440.004.0°	General
Longacre Master Fund Ltd	New York, NY 10019	10/2/06	16346	\$474,785.71	Asserting Reclamation	05-44640	\$26,521.34	Priority	05-44640	\$448,264.3	Unsecured
	Material Sciences CorporationSamuel R										
	GraftonPopper & Grafton 225 W 34th				Modified Claims						
Material Sciences Corporation	St Ste 1609New York, NY 10122-1600	10/10/05	16654	\$42 820 98		05-44640	\$39,830.12	Priority			
	McNaughton McKay Electric of	. 3, 10, 30	10004	ψ 12,020.00		55 11070	ψου,σου. 12				
	OhioMcNaughton McKay Electric										
	Co1357 E Lincoln Ave Madison				Modified Claims						General
McNaughton McKay Electric of Ohio	Heights, MI 48071-4126	3/2/07	16561	\$70.117.16		05-44640	\$23,230.90	Priority	05-44640	\$31.270.1°	Unsecured
	Midwest Stamping IncLarry E			, ,,	5		, ,,	,		,	
	ParresLewis Rice & Fingersh LC 500 N										
	Broadway Ste 2000St Louis, MO 63102-				Modified Claims						
Midwest Stamping Inc	2147	10/20/05	16696	\$1,242.18	Asserting Reclamation	05-44640	\$1,242.18	Priority			
	Mobile Display Systemsc o Robert N				-						
	Michaelson EsqKirkpatrick & Lockhart										
	Nicholson Graham LLP 599 Lexington				Modified Claims						General
Mobile Display Systems	AveNew York, NY 10022	7/31/06	14295	\$124,961.82	J	05-44640	\$25,930.54	Priority	05-44640	\$99,031.28	Unsecured
	OMG Americas IncJoe Dolan811				Modified Claims						
OMG Americas Inc	Sharon Dr Westlake, OH 44145	10/18/05	16693	\$6,000.00	Asserting Reclamation	05-44482	\$6,000.00	Priority			

1	2	3	4	5	6	7	8	9	10	11	12
		Date	Claim	Asserted		Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed			Basis for Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2
	Precision Resource Inc KY DivPrecision										
	Resource Inc25 Forest Parkway				Modified Claims						General
Precision Resource Inc KY Div	Shelton, CT 06484	6/4/07	16609	\$193,633.16	Asserting Reclamation	05-44640	\$13,539.0	Priority	05-44640	\$180,094.16	Unsecured
	Pridgeon & Clay IncBruce Penno50				- U			,			
	Cottage Grove SW Grand Rapids, MI				Modified Claims						
Pridgeon & Clay Inc	49507	10/10/05	16661	\$56,146,15	Asserting Reclamation	05-44640	\$54,023.9	5 Priority			
,	RBC BearingsBruce Owen Mgr Credit &				- U			,			
	CollectionsOne Technology Ctr Oxford,				Modified Claims						
RBC Bearings	CT 06478	10/13/05	16678	\$21,375.00	Asserting Reclamation	05-44624	\$21,375.0	Priority			
				+= -,	The second secon		+= :,=:==				
	RF MonolithicsSteven T HolmesHunton										
	& Williams LLP 1601 Bryan St 30th				Modified Claims						
RF Monolithics	FIDallas, TX 75201-3402	10/14/05	16691	\$166 783 27	Asserting Reclamation	05-44640	\$160,435.2	7 Priority			
	1.124.146, 171.1626.16162			ψ.:σσ,:σσ. <u>=</u> :	7 tood ting 1 toolamation		ψ.σσ,.σσ. <u>=</u>				
	Sagami America LtdGary VistMasuda										
	Funai Eifert & Mitchell Ltd 203 N				Modified Claims						
Sagami America Ltd	LaSalle St Ste 2500Chicago, IL 60601	10/14/05	16683	\$22 443 37	Asserting Reclamation	05-44640	\$22,443.3	7 Priority			
24ga 7 2 2.ta	SPCP Group LLC as Assignee of			422 , 1.10.01	7 tood ting 1 toolamation		422 ,				
	Serigraph IncBrian JarmainTwo										
SPCP Group LLC as Assignee of	Greenwich Plz 1st Fl Greenwich. CT				Modified Claims						
Serigraph Inc	06830	7/31/06	14139	\$1 206 143 24	Asserting Reclamation	05-44640	\$50,134.2	Priority			
50.1g.up	Spring Engineering & Manufacturing	.,,,,,,,		ψ., <u>200,</u>	7 tood ting 1 toolamation		ψου, το τ.Ξ.				
	CorporationBrian K SherwoodSpring										
Spring Engineering & Manufacturing	Engineering & Manufacturing 7820 N				Modified Claims						
Corporation	Lilley RdCanton, MI 48187	10/11/05	16663	\$5,293,69	Asserting Reclamation	05-44640	\$5,293.6	9 Priority			
50.60.000	Standard Microsystems Corporationc o	10/11/00		ψο,200.00	7 tood ting 1 toolamation		\$0,200.0				
	Leslie A Berkoff EsgMoritt Hock										
	Hamroff & Horowitz LLP 400 Garden				Modified Claims						General
Standard Microsystems Corporation	City PlzGarden City, NY 11530	7/28/06	12838	\$97,460,00	Asserting Reclamation	05-44640	\$19,067.4	Priority	05-44640	\$74,439.93	
standard mereojeteme eerperdaen		.,_0,00	.2000	ψοι, ισσίσο	7 to out thing 1 to out that to the		ψ.ο,σσ		00 1.0.0	ψ, .σσ.σσ	J.1.000a.00
	Steel Technologies IncJohn M										
	Baumann Jr15415 Shelbyville Rd PO				Modified Claims						
Steel Technologies Inc	Box 433939Louisville. KY 40253-0339	10/8/05	16652	\$52 310 89	Asserting Reclamation	05-44640	\$52,310.8	Priority			
steel reemielegiee me	Stonehill Institutional Partners LPAttn	10/0/00	10002	Ψ02,010.00	7 toodrang 1 toolamation	00 11010	Ψ02,010.0	5 i nonty			
	Steve Nelsonco Stonehill Capital										
	Management 885 Third Ave 30th FINew				Modified Claims						General
Stonehill Institutional Partners LP	York, NY 10022	7/28/06	12373	\$619 697 70	Asserting Reclamation	05-44640	\$30,013.9	4 Priority	05-44640	\$498,891.95	
Storioriii iriottatioriai i artiforo Er	Tessier Machine CoStephen	1720700	12070	ψο το,σοτ.το	7 toodrang reolamation	00 11010	Ψου,υ το.υ	i Honey	00 11010	Ψ100,001.00	Onocouroc
	Woodworth526 Main St Hudson, MA				Modified Claims						
Tessier Machine Co	01749	10/13/05	16684	\$14.880 00	Asserting Reclamation	05-44507	\$14,880.0	Priority			
	TPG Credit Opportunities Fund LPAttn			ψ,σσσ.σσ		22	ψ,cσσ.σ				
	Shelley Hartmanc o TPG Credit										
	Management LP 4600 Wells Fargo										
	a.agamont Er 1000 trono raigo	l			1	1					
	Ctr90 S Seventh StMinneapolis, MN				Modified Claims						General

05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document Pg 195 of 217 Delphi Corporation Twenty-First Omnibus Objection

1	2	3	4	5	6	7	8	9	10	11	12
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Correct Debtor	Modified Amount	Modified Nature	Correct Debtor2	Modified Amount2	Modified Nature2
Olaman Namo	TPG Credit Opportunities Investors	riiou	realinoon	orann 7 an oan	Buolo for Objection	Dobtoi	ranount	Nataro	DODIOIL	7 tillouritz	riataro2
	LPAttn Shelley Hartmanc o TPG Credit										
	Management LP 4600 Wells Fargo										
	Ctr90 S Seventh StMinneapolis, MN				Modified Claims						General
TPG Credit Opportunities Investors LP	55402	7/27/06	11785	\$615,329.09	Asserting Reclamation	05-44640	\$102,062.70	Priority	05-44640	\$221,108.52	Unsecured
	United Chemi Con IncLarry										
	Magoncia9801 W Higgins Rd				Modified Claims						
United Chemi Con Inc	Rosemont, IL 60018	10/10/05	16688	\$23,489.41	Asserting Reclamation	05-44640	\$22,311.50	Priority			
	United Stars Industries IncSean T										
	ScottMayer Brown Rowe & Maw 190 S				Modified Claims						
United Stars Industries Inc	LaSalle StChicago, IL 60603-3441	10/24/05	16695	\$13,238.61	Asserting Reclamation	05-44640	\$11,853.70	Priority			
	US Silica CompanyLarry A DickPO Box				Modified Claims						
US Silica Company	933008 Atlanta, GA 31193-3008	10/10/05	16653	\$6,000.00	Asserting Reclamation	05-44640	\$6,000.00	Priority			
	Wakefield Thermal SolutionsJonathan										
	R DoolittleVerrill Dana LLP One				Modified Claims						
Wakefield Thermal Solutions	Portland SqPortland, ME 04112-0586	10/18/05	16694	\$186.68	Asserting Reclamation	05-44640	\$186.68	Priority			
	Werner CoHoward Berneburg Credit				Modified Claims						
Werner Co	Mgr93 Werner Rd Greenville, PA 16125	10/17/05	16697	\$952.91	Asserting Reclamation	05-44640	\$952.91	Priority			

EXHIBIT J

UNITED STATES BANKR	UPTCY COU	JRT	
SOUTHERN DISTRICT OF	NEW YOR	K	
		X	
		:	
In re		:	Chapter 11
	_	:	
DELPHI CORPORATION,	<u>et al.,</u>	:	Case No. 05-44481 (RDD)
	D 14	:	(T : 11 A 1 : :
	Debtors.	:	(Jointly Administered)
		:	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted Claim	Basis For	Treatment Of Claim						
Filed	Number	Amount ¹	Objection	Correct Debtor	Modified Amount	Modified Nature				
A	4	A	A	7	8	9				
8		6	6	•	1	®				

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT

Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE

CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York September 21, 2007

EXHIBIT K

05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document Pg 203 of 217 Delphi Corporation Twenty-First Omnibus Objection Exhibit F-3 (Mulitple) Service List

1 2		3	4	5	6	7	8	9	10	11	12	13	14	15
Claimant Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection		Modified Amount			Modified Amount2			Modified Amount3	Modified Nature3
	Bear Stearns Investment Products Inc													
	Attn Laura L Torrado				Modified Claims									
	383 Madison Ave				Asserting			General						General
Bear Stearns Investment Products Inc	New York, NY 10179	3/10/06	2246	\$6,140,513.59	Reclamation	05-44567	\$5,523.00	Unsecured	05-44640	\$37,893.60	Priority	05-44640	\$5,985,477.74	Unsecured
	Consolidated Industrial Corp				Modified Claims									
	St Clair Plastics Div 30855 Teton Pl				Asserting						General			General
Consolidated Industrial Corp	Chesterfield, MI 48047	7/27/06	11440	\$79,855.52	Reclamation	05-44640	\$3,795.99	Priority	05-44640	\$63,199.86	Unsecured	05-44567	\$3,008.56	Unsecured

EXHIBIT L

UNITED STATES BANKRUPTCY C SOUTHERN DISTRICT OF NEW YO		
	X	
In re	: :	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	: v	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted	Basis For	Tre	atment Of Clai	m
Filed	Number	Claim Amount ¹	Objection	Correct Debtor	Modified Amount	Modified Nature
				7	8	9
8	8 4 6		6	0	•	®
				B	(4)	©

If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES

ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York September 21, 2007

EXHIBIT M

05-44481-rdd Doc 10549 Filed 10/11/07 Entered 10/11/07 22:18:20 Main Document

Pg 211 of 217
Delphi Corporation
Twenty-First Omnibus Objection
Exhibit F-1 (Multiple) Service List

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	_			Asserted													
		Date	Claim	Claim	Basis for	Correct	Modified	Modified	Correct	Modified	Modified	Correct	Modified	Modified	Correct	Modified	Modified
Claimant Name	Address	Filed	Number	Amount	Objection	Debtor	Amount	Nature	Debtor2	Amount2	Nature2	Debtor3	Amount3	Nature3	Debtor4	Amount4	Nature4
	E&r Industrial Sales Inc				·												
	40800 Enterprise Dr				Claims Subject			General			General						
E&r Industrial Sales Inc	Sterling Heights, MI 48314	7/25/06	10889	\$58,051.22	To Modification	05-44481	\$0.00	Unsecured	05-44640	\$58,051.22	Unsecured						1
	Goldman Sachs Credit																
	Partners LP																
	c o Goldman Sachs & Co 30																1
Goldman Sachs Credit Partners	Hudson 17th FI				Claims Subject			General			General						1
LP	Jersey City, NJ 07302	5/15/06	5842	\$135,545.25	To Modification	05-44612	\$3,310.45	Unsecured	05-44640	\$71,645.27	Unsecured						1
	Henkel Corporation Henkel																
	Electronics																
Henkel Corporation Henkel	15051 E Don Julian Rd				Claims Subject			General			General						
Electronics	Industry, CA 91746	7/25/06	10656	\$781,205.06	To Modification	05-44624	\$576.00	Unsecured	05-44640	\$417,092.32	Unsecured						1
	Keats Manufacturing Co																
	Keats Manufacturing Co																1
	350 W Holbrook Dr				Claims Subject			General			General						
Keats Manufacturing Co	Wheeling, IL 60090	10/25/05	105	\$233,508.18	To Modification	05-44567	\$3,034.10	Unsecured	05-44640	\$45,504.85	Unsecured						1
	Longacre Master Fund Ltd																
	Vladimir Jelisavcic																1
	810 Seventh Ave 22nd FI				Claims Subject			General			General			General			General
Longacre Master Fund Ltd	New York, NY 10019	6/23/06	8695	\$485,243.50	To Modification	05-44640	\$408,442.54	Unsecured	05-44612	\$41.04	Unsecured	05-44567	\$109.70	Unsecured	05-44624	\$974.84	Unsecured
	Optical Gaging Products Inc										1						
	850 Hudson Ave				Claims Subject			General			General						Į.
Optical Gaging Products Inc	Rochester, NY 14621	7/31/06	15248	\$10,095.08	To Modification	05-44567	\$4,156.94	Unsecured	05-44640	\$5,938.14	Unsecured						

EXHIBIT N

UNITED STATES BANKRUPTCY C SOUTHERN DISTRICT OF NEW YO		
	X	
In re	: :	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)
	: v	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (the "Twenty-First Omnibus Claims Objection"), dated September 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-First Omnibus Claims Objection is set for hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FIRST OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON OCTOBER 18, 2007. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-First Omnibus Claims Objection identifies twelve different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims

The Claim identified as having a Basis For Objection of "Untimely Equity Claim" is a Claim filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Insufficiently Documented Claims" are those Claims that did not contain sufficient documentation in support of the Claim asserted, making it impossible for the Debtors meaningfully to review the asserted Claim.

The Claim identified as having a Basis For Objection of "Untimely Insufficiently Documented Claim" is a Claim that did not contain sufficient supporting documentation, making it impossible for the Debtors meaningfully to review the asserted Claim, and was also not timely filed pursuant to the Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof, dated April 12, 2006 (Docket No. 3206) (the "Bar Date Order").

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and was also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Books And Records Tax Claims" are those Claims filed by taxing authorities that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records and were also not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Claims" are those Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Untimely Tax Claims" are those Claims filed by taxing authorities that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

The Claim identified as having a Basis For Objection of "Tax Claim Subject To Modification" is the Claim filed by a taxing authority that the Debtors have determined is overstated.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtor, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement whereby the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant has consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

Date	Claim	Asserted	Basis For	Tre	eatment Of Clai	m
Filed	Number	Claim Amount ¹	Objection	Correct Debtor	Modified Amount	Modified Nature
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If you wish to view the complete exhibits to the Twenty-First Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-First Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

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Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-First Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on October 18, 2007. Your Response, if any, to the Twenty-First Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windowsbased word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed; (ii) the name of the claimant and a brief description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-First Omnibus Claims Objection; (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim; (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the October 25, 2007 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on October 25, 2007 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FIRST OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York September 21, 2007